

CUT AND PASTE POST MARCH, 2018

EEOC Increases Penalty for Posting Violations

On January 18, 2018, the U.S. Equal Employment Opportunity Commission released a final [rule](#) increasing the penalty amount from \$534 to \$545 for violations of Title VII of the Civil Rights Act (Title VII), the Americans with Disabilities Act (ADA), and the Genetic Information Nondiscrimination Act (GINA) notice posting requirements.

The final rule was effective February 20, 2018.

Professional Pointers: Lots of companies will try to sell you '5 in 1' posters. They are usually available at no charge from the Job Service. Right now, the Job Service is out of the posters because nothing has changed except the minimum wage. If anything does change, new posters will be printed. The Job Service does have stickers to update the minimum wage poster to bring it up to \$8.30 per hours. For assistance, contact Nancy Axtell at (406) 582-9200. In addition:

- You may download a Montana Clean Indoor Air Act poster [here](#); and
- You may download a [Montana Wage and Hour Poster](#) here.

I-9's and Company Owners

With all of the Federal focus on identifying undocumented workers, it's extremely important that your company is complying with all I-9 requirements. Here's an interesting tidbit of information I found while I was looking for something else:

Question: Do company owners need to fill out a Form I-9?

Answer: The owner of a business will need to complete a Form I-9 if the owner is employed by the business and takes a salary or other form of compensation, including food and lodging. This includes owners in a partnership if the owners are hired by the partnership and are receiving compensation for work performed.

Failure to comply with this requirement may result in monetary penalties ranging from \$375 to \$16,000 per violation, with repeat offenders receiving penalties at the higher end. Penalties for substantive violations, which includes failing to produce a Form I-9, range from \$110 to \$1,100 per violation. In determining penalty amounts, Immigration Control Enforcement (ICE) considers five factors: the size of the business, good faith effort to comply, seriousness of the violation, whether the violation involved unauthorized workers, and history of previous violations.

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Professional Pointer: I had a situation where the CEO of an organization where I worked (who was also my boss) refused to provide me with documentation of his eligibility to work. We had a good hearted battle over this for several months, after which I just gave up the fight. If you're in the same situation, you might remind him/her of the penalties for non-compliance. If that doesn't work, document, document, document, and lots of luck! ☺

Mandatory Union Fees Question Returns to the Supreme Court

On Monday February 26, the U.S. Supreme Court heard arguments in a case that could remove a fairly large revenue stream from the coffers of public sector unions.

The case involves Mark Janus, a child support specialist for the state of Illinois, who argued that people who choose not to join a union shouldn't be required to pay partial union fees (these are generally called "representation" or "agency" fees). The union argued that these employees should be required to pay these fees because they are the beneficiaries of the collective bargaining process: the pay and benefits they receive are due to collective bargaining negotiations. The case also focused on whether the union is a political entity.

In March of 2016, the Supreme Court deadlocked on a similar, but slightly different, question in *Friedrichs v. California Teachers Association*. The deadlock was attributable to the death of Justice Antonin Scalia. (See March, 2016 *Cut N Paste Post*.) At that time, rather than seeking to reschedule the case for their next term, the justices simply announced they were tied 4-4, which allowed the Association to keep collecting the fees.

The Court is expected to publish its decision in June. The safe bet at this time is that there will be a decision, most likely in favor of the employee, but the outcome will likely hinge on Chief Justice Neil Gorsuch, who didn't "show his hand" because he didn't ask any questions or make any comments during the February 26th arguments.

Stay tuned!

W-4 Withholding Guidance for 2018

On January 31, 2018, the Internal Revenue Service released [Publication 15](#) – Introductory Material, which includes:

- 2018 federal income tax withholding tables.
- Exempt Form W-4.
- New information on:
 - Withholding allowance.
 - Withholding on supplemental wages.
 - Backup withholding.
 - Moving expense reimbursement.
 - Social Security and Medicare tax for 2018.
 - Disaster tax relief.

See further details [here](#).



OK, Show of hands...
Who's tired of snow?