

## 2018 February Newsletter

### I-9 Compliance

The I-9 Form may appear to be a simple document that is part of your onboarding process. However, managing I-9 compliance can make it a playground for human errors and mistakes. These mistakes can put your company at risk for audits and hefty fines. There are Do's and Don'ts when completing these legal forms.

### Do's

- Only ask employees to complete the Form I-9 following a formal job offer. Requiring applicants to complete the form prior to a job offer is a discriminatory practice.
- I-9 forms must be processed within 3 business days of the date employment begins.
- The entire form must be completed. An incomplete form may be considered constructive knowledge of hiring an illegal alien.
- File the I-9 forms in a separate file, or possibly a separate binder for all I-9 forms, not in the employee's personnel file. Access should be limited.

### Don'ts

- Do not specify which documents an employee must provide (i.e. an employer may not ask them to provide their Driver's License and Social Security Card for I-9 purposes if they choose different documents from the list of acceptable documents).
- Do not require the employee to fill in their Social Security Number on the I-9 Form, unless the company participates in the E-Verify program.
- Never back date a form or change the date of hire, even if the Section Two attestation has not been completed within three days of employment. The employer representative signs this form under the penalty of perjury.
- Do not accept photocopies, faxed or scanned documents. The employer representative must review **original** documents that establish identity and employment authorization.

By taking a proactive approach, organizations can mitigate risk while giving employees simple tools to manage I-9 compliance with confidence.

### Updated Tax Withholding Tables

On Jan. 11<sup>th</sup>, the Internal Revenue Service released [IRS Notice 1036](#), which contains updated income-tax withholding tables for 2018. Employers should begin using the 2018 withholding tables no later than Feb. 15, 2018. According to the Trump administration, ninety percent of wage earners will see increases in their paychecks under the new withholding rates. The IRS will be updating the W-4 to reflect the changes, but until it is final, 2017 W-4 may be used. Check with

your payroll vendor to ensure their system has been updated to reflect the new rates. Below are links to more detailed information;

[Withholding Tables Frequently Asked Questions.](#)

[Changes in tax rates and income brackets.](#)

[IRS Notice 2018-14.](#)

## Upcoming Deadlines

**Feb 1:** OSHA 300- A Posting Period Begins. Employers must post a summary of any injuries and illnesses recorded the previous year.

**Feb 15:** Implement New Tax Withholding Tables. As described above,

**Mar 3:** Medicare Part D Credibility. Deadline to notify CMS of Medicare Part D Credibility Status for medical plan.

**Mar 2:** ACA Form 1095 Due to Individuals covered under medical plans. Use Form 1095 for tax year 2017.

**Mar 31:** EEO-1. Employers with at least 100 employees or Federal government contractors and first-tier subcontractors are required to file EEO-1 survey annually with the EEOC.

*"If your actions inspire others to dream more, learn more, do more and become more, you are a leader."*

John Quincy Adams

*For help with any of your human resource needs, or any of the above items, please contact [info@humanresourcesolutionsllc.com](mailto:info@humanresourcesolutionsllc.com)*

*This newsletter is intended to provide general guidance about recent topics in Human Resources. It is not a legal opinion. For answers to your specific questions, please consult with counsel.*