



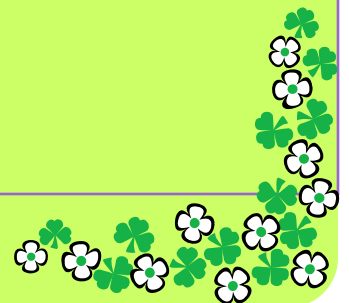
March Program: Salina Area Chamber of Commerce



Dennis Lauver, Maureen Toll and Roger Sinclair from the Salina Area Chamber of Commerce will present how the Chamber's 2009 workforce recruitment, retention, training and assessment services are responding to Salina employers' changing needs.

An invitation to the second annual WQ2 Employers' Luncheon on April 29th at the Chamber to discuss the results of the 2008 Salina Workforce Demand and Supply assessments and to launch the 2009 Salina Workforce Demand assessment will also be announced.

**Please notify
Kristi Hays
of corrections to this
newsletter.
I welcome your
comments, ideas and
suggestions!**



March Program Sponsor

Salina Family YMCA



www.salinaymca.com/corporate.asp

For nearly a century, the Salina Family YMCA has provided safe and caring environments, positive role models, creative activities and opportunities to serve the needs of others. These are the essential building blocks for strong, kids, and strong communities. Together, we are building a community where all people, especially the young are encouraged to develop their fullest potential in spirit mind and body.

The Salina Family YMCA offers corporate membership to sponsoring business firms, which seek corporate membership for their employees. Ten or more employees are required to join our facility to qualify for this plan.



SHRMA Members,

At the March meeting, attendees will participate in a roundtable discussion including the following items.

- ⇒ **Furloughs - are businesses/organizations requiring them?
If so, how are they being managed? What impact are they having?**
- ⇒ **COBRA Notices - how are businesses/organizations contacting terminated employees?**

PHR, SPHR, and GPHR CERTIFICATION

Exam Eligibility Requirements to Change in 2011

To better align with the needs of the HR profession, the HR Certification institute has announced new education and experience requirements for our certification exams, effective with the May-June 2011 testing window.

In keeping with best practices for certification programs, the HR Certification Institute conducted an extensive multi-pronged study of the eligibility requirements of their three core products: Professional in Human Resources (PHR), Senior Professional in Human Resources (SPHR) and Global Professional in Human Resources (GPHR). Based on feedback from both certified and non-certified HR professionals, business leaders, students and academician, the requirements will now include a combination of education and experience.

What are the new eligibility requirements?		
PHR Eligibility	SPHR Eligibility	GPHR Eligibility
<ul style="list-style-type: none"> • 4 years of demonstrated exempt-level HR experience with less than a Bachelor's degree • 2 years of demonstrated exempt-level HR experience with a Bachelor's degree • 1 year of demonstrated exempt-level HR experience with a Master's degree or higher 	<ul style="list-style-type: none"> • 7 years of demonstrated exempt-level HR experience with less than a Bachelor's degree • 5 years of demonstrated exempt-level HR experience with a Bachelor's degree • 4 years of demonstrated exempt-level HR experience with a Master's degree or higher 	<ul style="list-style-type: none"> • 4 years of demonstrated exempt-level HR experience (with 2 of the 4 being global HR experience) with less than a Bachelor's degree • 3 years of demonstrated exempt-level HR experience (with 2 of the 3 being global HR experience) with a Bachelor's degree • 2 years of demonstrated global exempt-level HR experience with a Master's degree or higher

The last PHR, SPHR and GPHR exam to be administered under current eligibility requirements will be the winter 2010 (December 2010– January 2011) testing window.

The new requirements will affect those who apply for certification in 2011 and beyond as well as those who are currently certified but wish to recertify by exam. If you have maintained your certification and it is current before the changes are implemented, you will be able to recertify through continuing education activities even if you do not meet the new eligibility requirements. However, if you choose to recertify by taking the exam in 2011 or later you must meet the new eligibility requirements.

3 Important COBRA questions — and answers

March 6, 2009 by Kerry Fitzgerald HRMorning.com

The Obama Administration's COBRA subsidy program may be new, but there's been plenty enough time (and few enough details released) to confuse employers. Here are three major questions employers have had, and the answers.

1. "If I pay the 65% premium subsidy for an ex-employee, how long will I have to wait to recoup that money?"

First of all, you will have to front the money for the premium payment, but only after the employee pays his or her 35% share. The amount employers put out is fully refundable - and, for many employers, in a matter of days.

After your company pays the 65%, it can either:

A. Take a credit on its very next federal income tax deposit. You don't have to wait until the end of the quarter to file your Form 941. Whenever the tax deposit is due, Payroll can reduce the deposit amount by the subsidy.

B. Claim the subsidy as an overpayment on the Form 941.

2. "Is this going to make Form 941 more complicated?"

By now, you've probably seen the new Form 941 and its instructions. Employers will only have to fill in entries on Lines 12a (to claim the credit) and 12b (the number of people given the COBRA premium assistance) - and if there's no subsidy paid, the amounts entered will be zero. There's no additional info relating to this subsidy that needs to be reported on the 941.

Your recordkeeping burden will be a bit more involved. Employers claiming the credit must maintain supporting documentation for the credit claimed, such as details about:

- which former employees paid the 35%, how much the payment was, when it was made, etc.
- proof of timely payment of the full premium payment to the insurance carrier, and
- Social Security Numbers of all covered employees and the amount of the subsidy reimbursement for each.

3. "Is the tax credit considered taxable income, and will anyone have to jump through more hoops to report the income?"

There is no taxable income, because the subsidy shouldn't be included in gross income.

You, however, may want to alert former high-earning employees who receive the subsidy that their tax liability may be affected. The subsidy starts phasing out for those with a modified adjusted gross income exceeding \$125,000 (\$250,000 for those who are married and filing joint returns). For those whose modified adjusted gross income is between \$125,000 and \$145,000 (\$250,000 to \$290,000 for married couples filing joint returns), tax liability increases so they end up repaying a portion of the subsidy,

Taxpayers with a modified adjusted gross income exceeding \$145,000/\$290,000 will have to repay the entire subsidy, in the form of additional tax on their personal income tax returns next year.

During the recent months, we have seen unprecedented changes in the laws governing the employer -- employee relationship. These developments include the following:

- ◆ The 2008 amendments to the Americans with Disabilities Act
- ◆ The Lilly Ledbetter Fair Pay Act, which will increase the exposure of employers to wage claims by former and current employees
- ◆ Amendments and new regulations under the Family and Medical Leave Act
- ◆ Impact of the American Recovery and Reinvestment Act, which will increase the financial obligations of employers to former employees for health insurance premiums under COBRA
- ◆ New requirements under immigration compliance law

Please mark your calendar and plan to join us at the Salina Country Club on April 16th from 8:30 a.m. to 12:00 p.m. (breakfast will be served) for a seminar addressing the recent developments in employment law. In addition to Larry Michel, Chris Kellogg and Karen Couch, we are pleased to announce that Mark Skidmore of Sunflower Insurance Group will also give a presentation on employment practices liability insurance. Formal invitations will be mailed in the near future. However, if you would like to reserve your place for this seminar, please call us at (785) 825-4674 and ask for Deb Rothenberger or email Deb at debr@kenberk.com to make your reservation.

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