



Lincoln
Human
Resource
Management
Association



PO Box 81066, Lincoln, NE 68501-1066
www.lincolnhnr.org

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December, 2011



Join Us for the Annual LHRMA December Social!

Passion for HR!

Tuesday, December 13th
4:30 – 6:30
Grata Bar & Lounge
2755 Jamie Lane
(north of 27th & Yankee Hill Rd)

We are recognizing and celebrating our LHRMA members who spent time learning, networking, volunteering, and sharing their Passion For HR.

We all share a Passion For HR, and this year's social is sure to help you get to know your peers better, while sharing and discovering new passions.

- ❖ *Volunteer Recognition* – For all of you who donate your time, your Passion For HR is crucial to our success so we hope you will attend.
- ❖ *Door Prizes* – Whether you are passionate about Shopping, Chocolate, Fine Dining, Huskers, or Wine Tasting, we are giving away fabulous prizes that are sure to appeal to you.
- ❖ *Early Bird* – The first 10 attendees will earn an extra door prize ticket
- ❖ *Best Dressed* – If you can show us what you're personally passionate about, you will earn an extra door prize ticket. The best dressed and most creative will receive a fabulous prize! We fully expect to see some of you huge Husker Fans wearing a Yellow Corn Head.
- ❖ *LHRMA Passion* – Along with appetizers and beverages, we are planning to put a twist on things while having some fun.

Cost: **FREE**

Membership Renewals

Your membership renewal is payable on or before December 31, 2011. Annual dues are \$50 per individual, and are based on the calendar year, January 1st – December 31st. You may mail your check or you can pay with a credit card on our website at www.lincolnhnr.org.

Please verify the information we have listed for you on our website under the Members tab. If changes are needed, please email them to lhrma0048@yahoo.com.

Renew your LHRMA membership before December 15th, 2011, and you will be entered into a drawing to win a free registration for a regular LHRMA luncheon meeting AND workshop in 2012 – this is a \$50 value!

Please contact Kathy Harper at lhrma0048@yahoo.com with any questions.

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President's Message

Mark Pankoke, President



LHRMA – Our Time Together!



This is my last newsletter article as your President after serving a two year term. I come to this point in time with a mixture of thoughts and emotions. I am very happy with the current state of LHRMA, although we need to continue to strive to improve in a variety of ways. I am sad/happy/relieved to step aside in the role of President. (See it is confusing for me.) I am very, very thankful for the support of the Board members, present and past, volunteers and members of the organization who make it the special association it is. I doubt there are many organizations that have 100+ members gather 10 times a year. As good as things are, I would like to finish this newsletter article with three challenges for LHRMA and HR professionals to consider.

When I was in the role of Legislative Chair and to this day, I believe we in HR need to be more involved and organized in the legislative process. We tend to react to legislation and even then often meekly. This seems so interesting that some of our most popular meetings are lawyers talking about employment law, yet we seem hesitant to try to influence, shape or change those laws. Let's become leaders of positive change in employment law.

LHRMA has been involved in a few charitable and community issues but I feel we can grow and be a more involved organization in this area. We can support more charities, help with more employment/career events, and be involved in health and wellness activities in the community. I believe work in these activities would increase networking and build friendships in the HR community as well as providing needed services.

Lastly, we need to continue to reach out to some underrepresented areas of HR.

Some of our largest companies, some of our smallest companies and many of our senior leaders are not involved or are involved only minimally. We can't be all things to all people but we can present some unique opportunities to appeal to a wider base of HR professionals. The recent Special Interest Group meetings are examples of one type of unique opportunity. This is an area I hope to continue to advocate and work towards as I continue my work/passion/fun on the Board as Past President.

Thanks for the wonderful ride.

“Saying goodbye doesn't mean anything. It's the time we spent together that matters”

- Trey Parker

— Mark Pankoke

Drawing Winner

Who Says There's No Such Thing as a Free Lunch? Congratulations to **Cindy Miller** from Advance Services, Inc.. She will receive free registration at the Jan. 10th luncheon meeting!



Board Meeting Recap

- 2012 Slate of Officers has been finalized
- HBE Becker Meyer Love, LLP is reviewing our financial books, as required
- Marines will collect toys for Toys for Tots at Nov. mtg.
- Wreath sales were profitable for SHRM fundraiser
- Spring HRCI Study Group will increase rates to cover increase in expenses.
- December Social—will recognize volunteers and local speakers



Find us on Facebook.
Become a fan and join the conversation.

Legal Update

Sick Leave Bank Programs

By Keith Prettyman, Woods & Aitken, LLP

An employer-sponsored leave-sharing program (“Sick Leave Bank”, “Donated Leave Program”, etc.) allows an employee to donate accrued hours of paid vacation or personal sick leave for the benefit of other employees who need to take more leave than they have available. As with any employer-provided benefit, there are specific requirements and tax consequences associated with the leave-sharing program. If the leave-sharing program is structured properly, donated hours of paid leave are not included in the donating employee’s income for tax purposes. In contrast to the donor employee, the employee who receives paid leave pursuant to an eligible plan realizes the amounts received as gross income. The amounts received are considered wages for employment tax purposes. If the leave-sharing program does not qualify, the donor employee will be subject to payroll taxes on the leave as if the donor employee had used the leave himself. Properly structuring the program avoids this result. Thus, it is important that employers follow what little guidance the IRS has provided. There are two broad categories of IRS approved leave-sharing programs. One is for medical emergencies and the other is for major natural disasters. This article will focus on programs designed for medical emergencies though the considerations for tax qualification include guidance applicable to both types of programs.

Revenue Ruling 90-29 discusses an employer-sponsored leave-sharing program for medical emergencies. The Revenue Ruling defines a medical emergency as, “a medical condition of the employee or family member that will require the prolonged absence of the employee from duty and will result in a substantial loss of income to the employee because the employee will have exhausted all paid leave available apart from the leave sharing plan.” Under this Revenue Ruling, the IRS approved a program in which an employee who has exhausted his leave may seek to draw from the leave bank if the employee 1) needs more paid leave in the event that the employee experiences a medical emergency; 2) needs to tend to a parent spouse or child who has experienced a medical emergency, or 3) needs additional time off for bereavement in the event of the death of a spouse, parent or child.

Considerations for Tax-Qualified Leave-Sharing Programs

1. The plan should be in writing outlining the entirety of the program. The written plan should describe the application process and include a standard application form so that all applicants supply the same information.
2. Because the IRS’s guidance indicates that leave-sharing programs should not be for the benefit of a single employee, an employer’s program should not be created only when a specific individual has a medical emergency.
3. Employees who donate accrued leave should be limited in their ability to donate only to those situations in which other employees are eligible to receive the donated leave (medical emergency or major disaster).
4. Donor employees should not be allowed to designate specific individuals to receive the donated leave.
5. Donor employees should not be allowed to donate more leave than the employee accrues during the year.
6. To avoid the situation in which donor employees may become recipient employees, limits should be placed on the amount of leave that an employee may donate so that they have leave available for their own use.
7. Leave must be credited to recipients at their normal compensation rate.
8. Recipients may not receive cash in lieu of paid time off.
9. Recipients may only be provided shared leave from the leave bank when they have exhausted all of their own accrued paid leave.
10. The employer must ensure that the privacy of donors and recipients is respected and protected.
11. If employers have concerns or questions about whether their program will qualify for special tax treatment they should contact counsel.

Editor’s Note: This article is not intended to provide legal advice to our readers. Rather, this article is intended to alert our readers to new and developing issues and to provide some common sense answers to complex legal questions. Readers are urged to consult their own legal counsel or the author of this article if the reader wishes to obtain a specific legal opinion regarding how these legal standards may apply to their particular circumstances.



Interested in earning your PHR/SPHR Certification?

SHRM's Nebraska State Council and Lincoln Human Resource Management Association (LHRMA) are hosting a study group to assist you with studying for your certification. Attend in-person at Nebraska Book Company (Lincoln, NE) or as a distant learning participant online.

Spring Certification Study Group

- When:** January 30th – April 23rd
Group meets every Monday evening from 5:30pm – 8:30pm
- Where:** In-person at Nebraska Book Company (Lincoln, NE) OR
Online through our distance learning opportunity*
- Fee:** \$75 for LHRMA Members
\$130 for non-LHRMA Members and distant learning participants
- Exam Window:** May 1, 2012 – June 30, 2012

**To participate in distance learning – students must provide internet access and a phone line. Calls will be toll free. Distant learning participants will see the presentation via internet and participate in group discussions through the conference call line. This is not a recorded session; participants must adhere to the class schedule.*

The Certification Study Group has been extremely successful in the past with a 90% or higher exam pass rate. The study group uses a lecture format that encompasses the six functional areas (strategic business management, workforce planning and development, total rewards, human resource development, employee and labor relations, and risk management) that make up the exam specifications. Our expert instructors are certified practitioners in Human Resources and are able to provide both practical and technical expertise to participants. The “Official PHR & SPHR Certification Guide” written by HRCI will be provided to all participants.

The core text for the certification study group is “Human Resource Management” (13th edition) by Robert L. Mathis and John H. Jackson. You must purchase the textbook **on your own**. The textbook and study guide are available at the SHRM store (www.shrm.org). Other sources may include Amazon or a college bookstore. If purchasing a used book, be sure to purchase the **13th edition**.

To earn the PHR or SPHR designation the candidate must have the appropriate experience and education requirements, which can be found on the HRCI website (http://www.hrci.org/2011_Exam_Eligibility/). Individuals applying for the PHR/SPHR Certification Exam must submit their application with payment to HRCI by the appropriate deadlines. Any questions regarding the Certification Exam or eligibility should be directed to HRCI. HRCI's Certification Handbook with more information about the exam can be accessed online at www.hrci.org.

If you would like to be involved in the study group, please visit the LHRMA website (www.lincolnhhr.org) and click “PHR/SPHR Certification” link on the left side of the screen to register.

Any questions or concerns about the study group or exams can be addressed to Melissa Price at (mprice@nebook.com or 402.421.0402), Certification Director for SHRM's Nebraska State Council.

EAP Corner

Humor's Benefits for Employees and Work Groups

Tricia Branchaud, LMHP, CEAP

Directions EAP

From very small companies to Fortune 500 corporations, American employers are reexamining a long-held assumption that previously formed the core of the American work ethic: the assumption that work and play don't mix. The word is out that employees who have fun on the job work more effectively, are better decision makers, better team players, more productive, more loyal, less subject to burn-out, and make better leaders. If you want proof, just Google search "Humor in the Workplace" and take a sampling of the more than 7 million results...

Intuitively, we know the link between humor and positive emotions seems strong, but a strong correlation has been shown between positive emotions and workplace performance. Humor not only increases individual performance but team performance as well. It facilitates team cohesion, communication and interpersonal relationships.

It is no wonder that when managers and Human Resource professionals are polled as to attributes they most want in an employee, a sense of humor ranks high on the list. Employees possessing a good sense of humor are usually more resilient in the face of stress, more flexible through change, and tend to have better interpersonal relationships with their coworkers. Who wouldn't want these characteristics in an employee – when times are stressful, change is inevitable, and workgroup cohesion saves leaders a lot of time and effort?

I was recently invited to do some crisis debriefing with a workgroup that had gone through a difficult workplace trauma. One of the things that several of the employees mentioned during the debriefing was their department had always been able to be playful during the "normally stressful" times and during this difficult time, it was proving to be even more necessary to help the team pull together. This correlates with research that shows humor in the work environment tends to reduce stress and provide perspective. Humor soothes tensions and helps people feel better connected.

On a wellness level, laughter ranks high. Research has shown that not only does laughter reduce the psychological effects of stress; it has physical benefits as well. Laughter relaxes the muscles, oxygenates the blood, aids in digestion, and can reduce blood pressure.

So, with all this evidence, why do some workplaces and leaders still frown on workplace humor? Probably because of the potential for inappropriate use of bad humor. Many of us have seen situations where humor alienates people and disrupts needed work flow. So, if you are considering trying to incorporate more humor in your workgroup, there are several things to keep in mind:

- + Use it carefully – no making fun of anyone or taking humor outside of legal boundaries
- + Know your audience
- + Don't use humor as a substitute for clear assertive communication
- + Know when to be serious- timing is important
- + Make sure cultural differences are taken into account
- + Don't force it- and don't fake it

When it comes to leading a work group, humor can be a great motivator. A person of good humor demonstrates their enjoyment of what they are doing.

When it comes to humor in the workplace, do yourself and your co-workers a favor – try to smile and laugh often. We'll all be better as a result.

If your humor is in short supply these days, you may be dealing with emotional stress and could benefit from contacting your EAP for some free, confidential counseling.

Coach's Corner

Coaching the Victimized Person

By Jane Weddle, M.A., Certified B/Coach ♦ Weddle Performance Group



Tip: When someone feels victimized by a workplace action (ignored, patronized, gossiped about, blamed, etc), the result can be a number of emotional reactions from anger to shut down. But whatever occurs, the individual is no longer in a state of “ease and flow” where effective communication that makes clear requests, gets things done, sees challenges, moves forward the action. Coach the “victimized” person to take responsibility for taking it personally. Coach them to be committed to being in the “ease and flow” rather than being a victim.

Example: John sits through a weekly meeting with another team leader and finds that his comments aren't solicited, others communicate more assertively and his ideas don't get aired. In complaining to his supervisor, Julie, she asks what John could do to take increased responsibility for his participation. What solutions does John see that will increase participation? What beliefs are blocking action? By asking the forward focus questions and looking for forward focus actions John will begin to see how he can take responsibility! Julie has helped him get out of feeling “victimized.”

Coaches help athletes achieve top performance. Today, more and more managers and professionals rely on coaching skills to get top performance from their teams. Coaching combined with training increases performance by over 88%!

Jane Weddle, M. A. is a Certified B-Coach for Weddle Performance Group. To find out more about the services and products that WPG offers or for more information on other organizational needs, email jweddle@neb.rr.com or call 402-429-5224.

NEW MEMBERS

Cari Good

Human Resource Manager
Farmers Insurance Group
staff.cgood@farmersagency.com

Barbara Boggs

Employment Technician
City of Lincoln
bboggs@lincoln.ne.gov

Nicole Gross

Compensation Technician
City of Lincoln
ngross@lincoln.ne.gov

Morgan Gerteisen

Human Resources Assistant
FACTS/Nelnet Business Solutions
mgerteisen@factsmgt.com

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Human Resources Assistant
FACTS/Nelnet Business Solutions
mgerteisen@factsmgt.com

2012 LHRMA Board of Directors

The following slate of officers was presented and approved at the November 8th LHRMA meeting:

- President – Judy Ganoung
- Past-President – Mark Pankoke
- President-Elect – Melissa Price
- Programs – TBA
- Membership – Amanda Henry
- Treasurer – Lindsay Selig
- Secretary – Kathy Harper
- Diversity – Barb Benes
- Workforce Readiness – Kim Michael
- College Relations – Kelly White
- HRCI Certification – Amy Spellman/Joel Scherling
- SHRM Foundation – Denice Sears

SHRM Foundation News

Thought Leaders Retreat

Each fall, the SHRM Foundation's Thought Leaders Retreat brings together a select group of leading-edge thinkers and practitioners in the HR field. It started in 1999 as a way for SHRM Foundation board members to interact with outside experts and to generate new research ideas. From that beginning, the event grew each year to include members of the other SHRM boards and special guests.

Today, the Thought Leaders Retreat program targets a senior executive audience and focuses on strategic issues such as Positioning Your Organization for Recovery (2009); Workforce 2012: Attracting and Retaining Top Talent (2008); and Leadership Succession in a Changing World (2007). Participants explore issues shaping the future of the profession and their implications for research and practice.

Content summaries of past events are available on the SHRM Foundation website (www.shrm.org/foundation/products.asp).

Holiday Wreaths

The holiday wreath fund raiser kicked off in August and ended the middle of October. During that time, the holiday season seemed far away. However, November 2nd brought the first snow to areas in southeast Nebraska, reminding us it is not!

Eighteen lucky recipients will receive the gift of a beautiful, fresh balsam wreath during the week of December 5. The wreath sales generated \$243.00 in profit for the SHRM Foundation.

Because of your support, the success of the wreath sales, as well as the May basket raffle, our chapter exceeded the pledged amount to the SHRM Foundation.

Watch for these fundraisers again in 2012!

Jobs, Jobs and More Jobs!

Do you have one to advertise or are you looking for one?
CHECK OUT OUR WEBSITE—<http://www.lincolnh.org>.

If you are an employer who has a LHRMA member employee, then you can post your human resource job opening on our website by contacting Kathy Harper at lhrma0048@yahoo.com or 402.483.4581, x. 339.

If you are looking for a human resource position, then you can check our website at www.lincolnh.org.

This will be an excellent resource for students who are seeking an HR position. It is also an excellent forum for companies to advertise if they have summer internships available. Please take advantage of this great resource—you can't beat the price!





**Lincoln Human Resource
Management Association**
PO Box 81066
Lincoln, NE 68501-1066

www.lincolnhr.org

SHRM local chapter #0048



Board of Directors



PRESIDENT

Mark Pankoke, SPHR
Human Resources Manager
Madonna Rehabilitation Hospital
402.483.9595

president@lincolnhr.org



PAST PRESIDENT

Cathy Maddox, SPHR
HR Coordinator
Speedway Motors
402.323.3249

pastpresident@lincolnhr.org



PRESIDENT ELECT/ GOV'T RELATIONS CHAIR

Judy Ganoung
Fiscal & HR Director
NE Advocacy Services
402.474.3183

govt.relations@lincolnhr.org



PROGRAMS CHAIR

Kelly White, SPHR
HR Consultant

programs@lincolnhr.org



SECRETARY

Kathy Harper, PHR
HR/Administration Director
Lincoln Medical Education
Partnership
402.483.4581

secretary@lincolnhr.org



TREASURER

Lindsay Selig, PHR
Benefits Administrator
Lincoln Surgical Hospital
402.484.0921

treasurer@lincolnhr.org



DIVERSITY CHAIR

Barb Benes, SPHR
Human Resources Generalist
Novartis
402.467.8812

diversity@lincolnhr.org



CERTIFICATION DIRECTOR

Melissa Price, PHR
Human Resources Assistant Manager
Nebraska Book Company
402.421.0402

certification@lincolnhr.org



WORKFORCE READINESS CHAIR

Kim Michael, PHR
Director of Operations & HR
Region V Systems
402.441.4350

workforce.readiness@lincolnhr.org



SHRM FOUNDATION

Denice Sears, SPHR
Training Specialist
Nebraska Dept. of Roads
402.479.3656

shrm@lincolnhr.org



COLLEGE RELATIONS CHAIR

Jennifer Monroe, SPHR
Personnel Analyst
State of Nebraska
402.471.4121

college.relations@lincolnhr.org

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