



Lincoln  
Human  
Resource  
Management  
Association



PO Box 81066, Lincoln, NE 68501-1066  
[www.lincolnhrr.org](http://www.lincolnhrr.org)

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TrevorDeRollox

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**Program: Why Traditional Performance Appraisals Don't Work**  
**Presented by: Chad Thies**

**WHEN:**

Tuesday, June 10th, 2014  
11:00 – 11:30 Registration  
11:30 – 12:00 Lunch & Announcements  
12:00 – 1:00 Keynote Session



**WHERE:**

SCC Continuing Education Center, 301 S 68th Street Place,  
Lincoln, NE

**Parking** is free.

**COST:**

**Program Registration Fee:** LHRMA members—\$15  
Guests / All Other Attendees—\$25  
College Student Chapter Members—FREE (You must register with Jenessa Keiser,  
College Relations Chair)

**MENU:** Chicken Cordon Bleu w/ white sauce, Vegetable Medley, Rice Pilaf,  
Dinner Rolls and Cherry Cheesecake.

**DEADLINE:** Register/cancel your registration by **12:00 noon, Friday, June 6<sup>th</sup>**.

**REMINDER:** There is a \$10 fee for late registrations and for no-shows. This \$10 fee is in addition to the regular registration fee. Please try your hardest to register on time, as late registrations and no-shows make it difficult on everyone involved.

**About Our Program:**

Is your organization looking to change your current review process but have yet to find a good solution? If so, you're not alone. Most organizations still use a traditional review process. But there's a better way.

Why the traditional process doesn't work:

- ◆ Structure and process in general
- ◆ Time consuming; training needed
- ◆ Routine for long-term employees
- ◆ Inconsistent and untimely
- ◆ Is it really based on merit?
- ◆ Fear of proper rating

**About our Speaker:**

Chad Thies of Union Bank and Zelle will give you the tools and education you need



to enhance your culture and change the way you think about performance appraisals.

- ♦ Learn about a solution that creates transparency and genuine communication between managers and employees.
- ♦ Learn about a solution that is simple, smart, and one that gives more empowerment and ownership to the employee.
- ♦ Learn about a solution that your CEO will thank you for when employee morale, engagement, and productivity increases.

Chad is a leading human resources professional with over 17 years of experience. He earned a Bachelor of Science degree and a Master of Science degree in Human Services with an emphasis in multi-cultural studies. Chad previously served as an executive recruiter for an international corporation where he created and managed the executive recruitment division. He currently serves as the First Vice President of Human Resources for Union Bank & Trust as well as President of Zelle Human Resource Solutions. Zelle specializes in providing comprehensive human resource solutions and consulting to organizations in the areas of recruiting, training and development, employee relations, and wellness. Chad has applied his expertise to a variety of industries ranging from hospitality, healthcare, sales, non-profit, retail, and finance to name a few.

## LHRMA's Compensation and Benefits Survey

It is once again time for LHRMA's Compensation and Benefits Survey. This survey focuses on the Lincoln/Lancaster area. By doing so, this survey provides your organization with relevant information that is geographically specific to our area. Additionally, the summary report breaks the data down by industry type (manufacturing/warehouse, banking/insurance/finance, health care, service, other) and by size (1 – 200, 201 – 400, 401 – 800, and 801+ employees).

Over the past three years, there has been an average of 51 organizations participating. With the quantity of participants and the quality of data, this survey is an excellent value for all organizations that have a LHRMA member as an employee.

Watch your email on Tuesday, June 3, for your invitation to participate in the 2014 LHRMA Compensation and Benefits survey. Participants will have four weeks to complete the survey by Tuesday July 1. The summary report will be available the week of September 15 and will ONLY be sent to the survey respondent.

It is important that as many organizations as possible participate in the survey. The more participants, the better representation of organizational data in the community. If there is an insufficient number of respondents (less than 5) to any particular job, then no results will be shared per surveying guidelines. In order to continue to have meaningful data, your participation is important to LHRMA!

### CERTIFIED SHRM MEMBERS!

► **SHRM membership gives you three recertification credits each year**, along with discounts on conferences and seminars, and cutting-edge research that keeps you current with the latest thinking in HR.

► **READ books for credit!** Get recertification credits by reading selected books with the NEW SHRMStore Book Club.

→ Get all the details at [http://shrmstore.shrm.org/recert\\_faqs](http://shrmstore.shrm.org/recert_faqs)

Check Out the New, **IMPROVED**  
Search Capabilities at [shrm.org](http://shrm.org)!

## President's Message

Melissa Price, LHRMA President



Recently SHRM had an article about the “Pay to Quit” program offered by Amazon. It struck a chord with me so I wanted to share with LHRMA members as it may resonate with you as well.

Amazon.com, the huge online retailer, has set up a program they call “Pay to Quit”. It is an incentive to get disengaged employees to quit. It has nothing to do with severance or the intention to lower payroll costs. It simply measures an employee’s loyalty to the company by offering \$5,000 to anyone who wants to take advantage of it. Amazon’s CEO Jeff Bezos shared the following in a letter to shareholders and was quoted in the SHRM article:

“Pay to Quit is pretty simple. Once a year, we offer to pay our associates to quit. The first year the offer is made, it’s for \$2,000. Then it goes up one thousand dollars a year until it reaches \$5,000. ... The goal is to encourage folks to take a moment and think about what they really want. In the long-run, an employee staying somewhere they don’t want to be isn’t health for the employee or the company.”

Whether or not you agree with the approach, it serves as a nice reminder for a couple of different things –

- ♦ It reminds us, as HR Professionals, the obvious importance of retaining those fully engaged employees and allowing the disengaged employees move on. Disengaged employees bring down their team and the company. And, unfortunately, they spread like wildfire.
- ♦ It also reminds us of the importance of innovation within our profession. What a clever way to not only measure engagement at a high-level but incent those disengaged employees to resign and avoid a termination.


Finally, I want to use this as a way to plug SHRM membership. If you are not a SHRM member or do not use your membership frequently, consider jumping on their website to see the types of things that are offered. Sign up for weekly email updates as a member so that you can receive updates and read the innovation taking place within HR. I certainly value the information that they provide me on a daily basis.

— Melissa Price  
mprice@nebook.com



### Upcoming Programs and Workshops:

- Jul. 8 – From Gratitude to Greatness: Three Life-Changing Leadership Skills  
Workshop: Communication at Work: How to Say What You Mean with Clarity, Compassion and Confidence \*\*\*Program & Workshop have been pre-approved for HRCI credits
- Aug. 12—Affordable Care Act with Randy Limbeck @ Wilderness Ridge  
Workshop—Affordable Care Act
- Sept. 11 & 12—2014 SHRM NE State Conference
- Oct. 14—Social Media Panel @ The Isles
- Nov. 11—Aligning Values & Beliefs with that of our Organization with Paula Pace @ Lincoln Firefighter’s Hall \*\*\* Program has been pre-approved for HRCI credit
- Dec. 9—December Social @ Grata

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

# Legal Update

## ACA and Employee Benefits Update: How Employers Should Respond to ACA Delays and Recent Guidance

by Keith T. Peters, Esq., Cline Williams Wright Johnson & Oldfather, L.L.P.

In the past several months, you have undoubtedly heard about the federal government's decisions to delay portions of the Patient Protection and Affordable Care Act ("ACA"). As you and your employer make plans for 2015 and beyond, you are likely curious about the impact of the recent guidance and the government's delays of the ACA. This article provides some practical strategies and suggestions for employers seeking to comply with the ACA based upon the final employer shared responsibility regulations issued February 12, 2014 (the "Final Regulations" or the "Shared Responsibility Rules"). It also discusses several recent changes to other areas of employee benefits law.

This article assumes that an employer must satisfy the Shared Responsibility Rules because it meets the requirements of an "applicable large employer." If an employer is an applicable large employer, it must provide its full-time employees (and dependents) the opportunity to purchase coverage that is "affordable" and meets certain minimum value requirements.

While the rules are difficult to concisely summarize, an applicable large employer generally means an employer with 50 or more full-time employees. A full-time employee generally means an employee who works 30 or more hours per week. An employer must add part-time employees to the total using a full-time equivalency. The Shared Responsibility Rules require an applicable large employer to provide full-time employees with the opportunity to purchase group health coverage that is affordable and provides minimum value. An employer who does not meet these requirements faces penalties if employees obtain subsidized coverage from the Exchange or Marketplace.

Hopefully, most employers have already begun planning their efforts to comply with the Shared Responsibility Rules. Many employers have begun to consider the number of hours of service worked by employees. Others have considered the current eligibility requirements of their group health insurance plans. We strongly recommend that employers take a proactive approach to avoid possible penalties under the ACA.

### **A. When does your employer have to comply with the Shared Responsibility Rules?**

In summer 2013, the IRS announced the delay in enforcement and reporting requirements for the Shared Responsibility Rules until 2015. The Final Regulations include an extension until January 1, 2015 for large employers having 100 or more full-time employees, including full-time equivalents ("100+ Employers"). The Final Regulations also extend the effective date for compliance with the Shared Responsibility Rules to January 1, 2016 for large employers having between 50 and 99 full-time employees, including full-time equivalents ("50-99 Employers"). An employer that claims to be a 50-99 Employer will need to certify under penalty of perjury that it did not reduce its workforce to fewer than 100 employees to qualify for the January 1, 2016 effective date.

1. *Transition Relief for Fiscal Year Plans.* The Final Regulations contain transition relief for applicable large employers that sponsor plans with a plan year that begins other than January 1 (a "Non-Calendar Year Plan"). A Non-Calendar Year Plan must meet certain other requirements, which are too lengthy to summarize in this short article. If a plan meets the requirements of a Non-Calendar Year Plan, the Shared Responsibility Rules do not apply until the beginning of the plan's fiscal year in which the Final Regulations apply (e.g., the beginning of the fiscal year in 2015 or 2016, depending on whether the employer is a 100+ Employer or 50-99 Employer).

2. *Transition Relief for the No Coverage Penalty.* The Final Regulations provide that an applicable large

(Continued on page 5)

employer which meets certain requirements will not be subject to the No Coverage Penalty so long as it offers coverage to at least 70 percent of its full-time employees. After 2015, the No Coverage Penalty is imposed on an employer if it fails to offer coverage to more than 95 percent of its full-time employees and one or more employees obtains subsidized coverage from the Exchange or Marketplace.

### **B. What actions should an employer take to be prepared for the Shared Responsibility Rules?**

1. *Follow the Lookback Measurement Period method.* IRS rules allow an applicable large employer to determine the identity of its full-time employees using the Lookback Measurement Period method. Generally, this means that the employer determines its full-time employees for a Stability Period according to employees' hours of service during a Measurement Period.

The Measurement Period must be a 3- to 12-month period during which the employer counts the employee's hours of service. If an employee averages at least 30 hours per week during the Measurement Period, the employee is a full-time employee for a Stability Period. The Stability Period cannot be shorter than the Measurement Period and must be at least 6 months in length. An employer may adopt an Administrative Period of no more than 90 days between the Measurement Period and the Stability Period. The Administrative Period allows the employer time to determine the identity of its full-time employees and to ensure that it offers them affordable coverage. Similar rules apply to newly hired employees. Employers with a large number of employees or other complicating factors should consider adopting an ACA Policy to address how the employer intends to apply the rules.

2. *Consider Affordability.* The Final Regulations state that coverage is "affordable" to a particular employee if the employee's required contribution to employee coverage does not exceed 9.5 percent of the employee's household income for the taxable year. The Final Regulations contain three safe harbors which allow the employer to determine whether the coverage is affordable based on the employee's W-2 wages, rate of pay, or the cost of coverage compared to the federal poverty line. An employer should consult with its counsel for more information on how to determine affordability.

3. *Reporting Requirements.* The IRS will require an employer to file an information return with the IRS regarding the employer's compliance with the Shared Responsibility Rules for the first year in which the rules apply. The employer will also need to provide certain information to its full-time employees. These returns are provided based on the calendar year, even if the employer maintains its plan on a fiscal year. For example, for a 100+ Employer, the first information returns will be due in early 2016 for the 2015 calendar year.

### **C. What other employee benefits issues should an employer consider?**

1. *Changes to Health Flexible Spending Accounts ("Health FSAs").* The ACA amended Code Section 125 to limit employee contributions to Health FSA plans to \$2,500 per year, beginning with the 2013 Plan Year. The IRS allows employers to adopt an amendment to apply these rules no later than the last day of the plan year that begins in 2013.

The IRS recently issued new guidance that allows an employer to amend its Health FSA to allow a carryover of up to \$500 for the following Plan Year. To implement the change for 2014, the employer must adopt the amendment by the end of 2014. Employers interested in this change should contact their Health FSA provider or counsel for an amendment.

2. *Changes to Health Reimbursement Arrangements ("HRAs").* The ACA significantly limits employers' use of HRAs that are not "integrated" with a group health plan beginning January 1, 2014. Unless the HRA is integrated, it cannot satisfy certain requirements of the Public Health Service Act ("PHSA") that were added by the ACA. The PHSA contains new rules that prohibit group health plans from imposing lifetime limits and require preventative care services without deductibles. If an employer has provided health insurance through a

*(Continued on page 6)*

premium reimbursement HRA, we recommend that you contact counsel as soon as possible.

3. *Implications of U.S. v. Windsor decision.* The U.S. Supreme Court ruled in June 2013 that the federal Defense of Marriage Act is unconstitutional. See U.S. v. Windsor, 570 U.S. \_\_\_\_ (2013). The Windsor Court concluded that marriage will be defined by state law. The IRS, DOL, HHS, and other federal agencies have been issuing guidance to implement the decision. The guidance from these agencies will impact retirement, health, and employee benefits plans, as well as FMLA, COBRA, HIPAA special enrollment rights, and other fringe benefits. For example, most plan sponsors will need to amend their retirement plans by the end of 2014 to reflect changes made by Windsor. We recommend that employers work with counsel to determine how these changes will affect their benefits.

This material is not intended to constitute a complete analysis of all legal and tax considerations. It is of general nature and intended for informational purposes only, not legal advice. The Shared Responsibility Rules and the other federal laws discussed in this article are complex and we recommend that you seek legal or other professional advice in order to apply them.

*IRS Circular 230 Disclosure: The Internal Revenue Service requires us to inform you that any federal tax advice contained in this communication (including attachments or enclosures) should not be used or referred to in promoting, marketing or recommending of any entity, investment, plan or arrangement, and such advice is not intended or written to be used and cannot be used by a taxpayer for the purpose of avoiding penalties under the Internal Revenue Code.*

4810-4085-5321, v. 1





## WELCOME NEW MEMBERS

**Riley Sandall**  
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**Allison Wortmann**  
Human Resources Manager  
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**Katie White**  
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**Welcome!**  
**You've joined an outstanding organization!**

## HR Employer, Volunteer and Professional of the Year Awards

It is that time of year again and the **SHRM Nebraska State Council** is ready to hear about all the accomplishments of HR professionals, volunteers and employers have over the past year. We are now accepting nominations on our website at <http://www.shrm-ne.org/>.

Each year the SHRM Nebraska State Council honors the top professionals and companies who help make human resources a prominent, strategic partner. We also recognize a volunteer who goes above and beyond to advance the human resource profession.

### **GET NOTICED!!**

Nominate your company for its outstanding achievements today! Speak up about your successes. You deserve it and it's easy! And don't forget to also nominate your favorite HR Professional and Volunteer! Get them noticed! Nominate them for their outstanding efforts to advance the HR profession today!

### **To nominate:**

Click on the icons on the top of the page or on the website and you will be directed to a nomination form asking for name and contact information for the following awards: HR Professional of the Year, Volunteer of the Year and HR Employer of the Year. *All submissions must be received by June 15th.*

### **PAST WINNERS INCLUDE:**

**Past HR Employer of the Year award winners include:** Lincoln Surgical Hospital/Eye Surgical Associates/Sutton Ryan, Cabela's, Kiewit, Madonna, Greater Omaha Chamber, Kenexa, Linweld, Olsson Associates, Ameritas, Lincoln Plating, First National Bank North Platte, Duncan Aviation, Union Pacific, City of Omaha, Mutual of Omaha, Call Interactive, Aliant Communications, Designer Blinds of Omaha, Lincoln General Hospital and Harris Laboratories.

**Past Volunteer of the Year award winners include:** Dave Zelnio, Chris Hedican, Melissa Price, Gaylene Brennen, Leslie Smith, Bruce Stec, Kenda Fink, Laurie Pieper and Mike Reynolds

**Past HR Professional of the Year award winners include:** Bridget Myler, Craig Garrett, Keli Royal, Dan Krick, Scott Messersmith, Becky Golden, Lee Elliott, Marsha Dreesen, John Dumonceaux, Ruth Jones, Steve Hodges, Jane Goertzen, Michael Mendenhall, Mary Crook, Nancy Conway, Ken Mattson, Doug McDaniel, Nancy Bleich, Cary Thorp, Vanessa Brown, Lee Lazure, Lovie Magruder, Marty Callaghan.

Bridget Myler's comments on winning the distinguished 2013 HR Professional of the Year Award: It was truly an honor to be nominated and it was an even greater honor to be awarded the 2013 HR Professional of the Year award. I am passionate about the HR profession and anything I can do to have a positive impact is rewarding enough, so this award was icing on the cake. I appreciate the fact that my efforts were recognized and look forward to seeing the great work and recognition of others in the future!

If you have questions, please send me an email ([agordman@SSGI.com](mailto:agordman@SSGI.com)) or call me at 402-964-5624.  
Andie Gordman, NE SHRM State Council, Director at Large

## EAP Corner

### Talking to Employees About Sensitive Subjects

Susan Merwick, LCSW, Workplace Consultant  
Continuum EAP

As a manager and Human Resource professional, you may encounter times when you must approach an employee about a subject that is uncomfortable to discuss for both parties. Some examples include bothersome body odor and inappropriate attire, language, or behavior. These types of issues, can affect relationships between the employee and their co-workers, supervisors, and even customers and so can become work performance issues that need to be addressed.

How do you have this conversation in such a way that you balance a caring, supportive approach while still conveying the seriousness of the issue to the employee?

Of course every one of these scenarios is unique and there is no one size fits all approach, but there are some things you can do to try and address these issues as effectively as possible. Here are some ideas:

#### Before you approach an employee:

- ♦ Determine specifically **WHAT** the problem is, **WHO** it is impacting, and **HOW** it is impacting performance. *NOTE: You do not want to address a personal issue as a performance issue if there is no negative impact on the workplace.* You might still decide to have a conversation with an employee about a personal issue, but your approach is different. It's a great time to remind an employee about resources they have available to them, such as their EAP.
- ♦ Plan out your discussion ahead of time. Consider what you will say, anticipate possible employee reactions, and how you will respond.

#### The discussion with the employee:

- ♦ Protect the employee's privacy by selecting an appropriate time and place to have the discussion
- ♦ Be sincere in your approach and maintain good eye contact.
- ♦ Be non-accusatory; assume that the employee is unaware of the problem.
- ♦ Describe the issue in specific terms. Stick to the facts. Stay away from speculating about causes or intentions—there may be legal issues under the ADA and non-discrimination laws.
- ♦ Explain how the issue is affecting others, productivity, and/or the functioning of the area/department.
- ♦ Allow the employee the opportunity to respond to your feedback; listen attentively. Keep in mind that the employee may be so taken aback by the feedback that they don't have much to say.
- ♦ Move to a problem-solving mode and see if the employee has ideas for solutions.
- ♦ State clearly the expected outcome as specifically as possible as well as the consequences for failure to make the needed changes.
- ♦ Discuss a realistic time frame for making the changes. Keep in mind that often times the necessary changes are going to take some time to occur, so you might want to think about some indicators you can look for that can tell you that things are moving in the desired direction.

#### Follow Up with the employee:

- ♦ Be sure to follow up with the employee to review their progress toward the desired changes. Remember to look for progress, not perfection.
- ♦ Provide feedback to the employee about any noticeable changes you see and about any ongoing concerns.
- ♦ Adhere to all relevant organizational policies and procedures.

Susan Merwick, LCSW is a Workplace Consultant/Counselor at Continuum EAP. She can be reached at 402-476-0186 or 800-755-7636 or [smewick@4continuum.com](mailto:smewick@4continuum.com).



# Wellness

Health and Wellness

Dr. Randy McCracken

McCracken Chiropractic Clinic

Health is not the absence of pain. I frequently hear people say they do not have back pain why should they see a chiropractor. Well for starters your health is dependent upon a freely moveable and properly positioned spinal column. If not, pain will follow at some point in time. The nervous system is the most important system in our body. It is the first to develop after conception and its importance is noted by the protection given to our nervous system with the skull protecting the brain and the 7 neck bones, 12 upper back bones and 5 lower back bones protecting the spinal cord and the nerve roots that pass out through the openings in the sides of the spinal bones. Every organ and tissue in our body has a nerve that transmits signals back and forth with the brain. A nerve when irritated will either increase the signal or decrease the signal transmitted by the brain. The nerve provides motor/muscle movement, pain and temperature sensations. Medications are typically used to increase something or decrease something. It is common sense to make sure the spinal bone providing the nerve supply to whatever organ or tissue is giving you a problem is examined to make sure it is moving freely and in its normal non-irritating position before resorting to a medication. Our body has the unique ability to heal itself when given the chance. Be it your medical doctor, eye doctor, dentist or chiropractor, periodic visits will help keep you healthy.

Your body is designed for movement, not prolonged sitting. I recommend to my patients that they stand up every 15 minutes even if for just a minute to help prevent the problems prolonged sitting causes. The pressure in your lower back increases almost 8 times from lying down or is equivalent to having a 200 lb backpack on when sitting. Use of a computer requires a good supportive chair with a high back support. You should actually lean back into your chair not forwards to help reduce the stress and strain placed upon your back muscles when sitting. Your arms should be supported by arm rest and your monitor should be centered to your chin. If you use the phone a lot, please use a headset and avoid clamping the phone between you shoulder and arm as this will definitely cause neck and shoulder problems over time.

What can you do to help alleviate the pressure that builds up in your upper and lower back from sitting? Use of a chin-up bar is a great way to decompress the upper back. Simply grab hold of the bar, bend your knees and hang by your arms stretching out the upper back. I recommend use of a Swedish exercise ball to use on your lower back like a rolling pin. Going back and forth on your lower back will help decompress the lower back and stretch the muscles. The more you move during the day the better!

Dr. Randy McCracken offers workplace seminars on stress management and stress screenings free of charge to LHRMA members. For more information e-mail Dr. McCracken: [drmccracken@windstream.net](mailto:drmccracken@windstream.net)



## Drawing Winner

Who Says There's No Such Thing  
as a Free Lunch?

Congratulations to

**Jan Harper** with

Facts/Nelnet Business Solutions.

Jan will receive free registration  
for the June program.



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We're on the web!  
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