

Labor and Employment Alert

January 13, 2015

Labor and Employment Federal Regulatory Reporting and Other Requirements in the First Quarter of 2015

There are several important dates that employers should keep in mind during the first quarter of 2015. While some are long-standing requirements, others are the product of recent regulatory action by the Obama administration. Key dates appear below.

Effective January 1, 2015

Occupational Safety and Health Administration/U.S. Department of Labor	Expansion of injury and illness reporting requirement
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Historically, employers have been required to report to OSHA within eight hours any occupational fatalities and occupational injuries and illnesses resulting in the hospitalization of three or more employees.

OSHA's [updated recordkeeping and reporting rule](#) expands the list of injuries that employers must report to OSHA. As of January 1, 2015, all employers must report the following:

Within 8 hours:

All work-related fatalities; and

Within 24 hours:

All work-related inpatient hospitalizations to any employee (no longer limited to three employee hospitalizations);

All work-related amputations; and

All work-related losses of an eye.

Occupational Safety and Health Administration/U.S. Department of Labor	Narrowing of industries partially exempt from injury and illness recordkeeping requirements
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There will be a new list of industries that will be partially exempt from keeping OSHA records starting on January 1, 2015. A copy of the new list is available [here](#). All employers, even those partially exempted by reason of company size or industry classification, must report to OSHA any workplace incident that results in a fatality, in patient hospitalization, amputation or loss of an eye.

Wage and Hour Division/U.S. Department of Labor/Executive Order 13658**\$10.10 minimum wage for federal contractors**

On February 12, 2014, President Obama signed Executive Order 13658 raising the minimum wage for employees working on federal contracts. The U.S. Department of Labor published [its final rule on the new minimum wage](#) on October 7, 2014. Minimum wage for non-exempt employees performing work “on or in connection with covered” federal contracts raised to \$10.10 per hour effective January 1, 2015, when contract is renewed, extended (unless extension is a function of a contract entered prior to December 31, 2014, or modified outside the scope of the original contract. New minimum wage is applicable to new contracts or subcontracts with the federal government, including procurement contracts for construction covered by Davis-Bacon Act, contracts for services covered by Service Contract Act, contract for concessions, contracts with federal government in connection with federal property or lands related to offering services. New minimum wage applies where wages of employees must be covered by Service Contract Act, Davis-Bacon Act, or Fair Labor Standards Act.

Effective February 1-April 30, 2015**Occupational Safety and Health Administration****Posting of OSHA Form 300a annual injury and illness summaries**

[OSHA regulations](#) require that employers must review OSHA 300 Log entries and prepare and certify an annual summary in the an OSHA Form 300-A. The Form 300-A must be posted between Feb. 1 and April 30, 2015. The Form 300-A lists a summary of the total number of job-related injuries and illnesses that occurred during the prior year.

February 17, 2015**Occupational Safety and Health Administration/U.S. Department of Labor****Subpart V – Electrical Transmission and Distribution Safety Regulations**

On April 11, 2014, OSHA published a comprehensive update to workplace [safety rules covering the construction of electrical transmission and distribution installations](#). OSHA put in place a [temporary enforcement policy](#) and extended the original July 11, 2014 effective date of the rule several times. Most recently, on December 16, 2014, OSHA extended its temporary enforcement policy through February 17, 2015. Barring further extension, the new rule will go into full effect on that date.

Effective March 1, 2015**Internal Revenue Service****Earned Income Tax Credit notification**

Texas employers **must notify their employees of the federal Earned Income Tax Credit (EITC)** no later than March 1st. An employer may provide notice to its employees in any of the following ways:

1. In person
2. Electronically to the employee's last known email address
3. With a flyer that includes a pay stub (wage statement), in paper or electronic form
4. By USPS First-Class Mail to the employee's last known address

Employers may use IRS Notice 797 or a written statement with the same wording as IRS Notice 797 when notifying employees. IRS Notice 797 provides employees with the basic information for EITC.

Effective April 1, 2015

Office of Labor-Management Standards/U.S. Department of Labor	Form LM-10 filing
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The Labor-Management Reporting and Disclosure Act requires that employers must file a Form LM-10 within 90 days after the end of its fiscal year reporting specified financial dealings with unions or union officers. The LMRDA, as described in an extensive [Q&A](#) issued by DOL's Office of Labor Management Standards, contains detailed requirements on the types of information that must be reported. For employers on a fiscal year calendar, the deadline is April 1, 2015.

Contact Information

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