



## January 2018

# Robinson's News & Updates



### **Harassment Training for Managers and Employees**

As the public spotlight is clearly focused on the issue of sexual harassment, all clients should consider providing training to managers and staff in the upcoming year. Companies with 15 or more employees are effectively required by EEOC guidelines and numerous federal court decisions to take proactive steps to provide a workplace that is not conducive to harassment and discrimination against employees on the basis of race, gender, national origin, religion, sexual orientation, age, disability, etc. This does not mean that every act of potential harassment or discrimination must be prevented. Instead, it creates an expectation that employers will put policies and procedures in place demonstrating that these issues are taken seriously by the company. There is no question that employers who provide periodic training to managers and awareness training to all other employees will be in better position to defend the company should an incident occur.

### **Revised I-9 Employment Eligibility Verification Form Available**

The U. S. Citizenship and Immigration Service has again issued an updated Form I-9 with an effective date of 7/17/2017 in the bottom left corner. Employers were required to begin using the new version of the form by September 18, 2017. Use of any I-9s with an earlier date is not acceptable and can lead to penalties.

Copies of the new Form I-9 can be downloaded from the agency's website at [www.uscis.gov](http://www.uscis.gov). Click on the link "Forms."

### **Social Security/Medicare**

The age for receiving full retirement benefits in 2018 is 66 for persons born from January 2, 1943 to January 1, 1955. The full retirement age for persons born in 1956 will increase to 66 years and 4 months. The full retirement age will increase by two additional months each successive year until reaching 67 years for those born in 1960 or later.

Persons receiving early retirement benefits who are at least 62 years of age but are under the full retirement age can earn \$17,040.00 per year (\$1,420.00 per month) in 2018 without losing benefits. One dollar (\$1.00) in benefits will be withheld for every two dollars (\$2.00) above the limit.

Persons who reach full retirement age in 2018 may earn \$45,360.00 per year (\$3,780.00 per month) in the months prior to reaching full retirement age. The penalty for earnings in excess of \$45,360.00 is \$1.00 for every \$3.00 earned over the limit. There is no earnings limit beginning the month a person reaches full retirement age.

The 2018 earnings base for Social Security (old-age, survivors, and disability insurance – OASDI) tax will increase to \$128,400.00, and the base for the Medicare part of the Federal Insurance Contributions Act (FICA) tax will have no limit. As always, employers must match the tax payments withheld.

The maximum monthly Social Security benefit for an employee retiring at full retirement age is \$2,788.00.

### **Mileage Reimbursement Rate for Business Use of Personal Vehicle**

The mileage rate an employer may reimburse an employee for business use of a personal vehicle will increase from 53.5 to 54.5 cents per mile in 2018. The mileage allowance is intended to cover fuel, taxes, depreciation, insurance, and maintenance associated with operating a personal vehicle for business purposes.

### **Federal Unemployment Tax Act (FUTA)**

The federal tax rate remains at 6.0% on the first \$7,000.00 of wages earned for 2018. However, with a federal credit of 5.4% for businesses that pay their state unemployment taxes on time and in full, this results in a net tax rate of 0.6%. This equates to \$42.00 per employee who earns at least \$7,000.00.

### **North Carolina Unemployment Insurance**

The maximum weekly benefit amount remains at \$350.00 and can be drawn from 12-20 weeks, dependent on the state's unemployment rate.

Rates for employers range from \$14.10 to \$1,353.60 per employee who earns the full wage base. The taxable wage base increases from \$23,100.00 to \$23,500.00 for 2018. New accounts will initially be assigned a tax rate of \$235.00 per employee who earns the full wage base.

### **OSHA Form 300 Must Be Posted by February 1, 2018**

The revised OSHA Form 300 and instructions are available at OSHA's website ([www.osha.gov](http://www.osha.gov)). Illnesses and accidents which occurred in the workplace in 2017 must be recorded and posted on the OSHA Form 300. This summary should be posted by February 1, 2018, and should remain in place until April 30, 2018. The form should then be kept on file for five (5) years.

Companies with 10 or less full or part-time employees at any one time in the previous calendar year are normally exempt from OSHA recordkeeping requirements. Several industry groups, including automobile dealerships and lumber and building supply dealers, were previously exempt from these requirements but are subject to the recordkeeping requirements as of 2015. A complete listing of companies that are subject to or exempt from the recordkeeping requirements can be found at [www.osha.gov/recordkeeping](http://www.osha.gov/recordkeeping).

If you have questions regarding the topics covered in this Information Release, you may contact our firm, Sloan, Montgomery, Gregory & Hall, Inc., at (803) 782-9246.

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our customers for your support  
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