



What's New in **BENEFITS & I** **COMPENSATION**

The leading service to keep benefits managers up to date

August 2, 2021

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HRMORNING

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HRMorning, part of the SuccessFuel Network, provides the latest HR and benefits and employment law news for HR professionals in the trenches of small-to-medium-sized businesses. Rather than simply regurgitating the day's headlines, **HRMorning** delivers actionable insights, helping HR execs understand what HR trends mean to their business.

4 benefits for remote workers that enhance productivity

■ Do you know what your people want?

Offering in-demand employee benefits that'll boost productivity is crucial if you want to attract and maintain top talent.

But what kind of benefits make sense for remote workers who you typically only see and connect with in virtual environments?

The answer varies depending on your company and employees. So, it makes sense to listen to co-workers and feel out the pulse of your business.

Here are a few options to consider.

1. Health and wellness

The overall health and wellness of your employees has always been

important, but the coronavirus pandemic has introduced plenty of changes to workers worldwide.

Change can be difficult for many people, and making the necessary adjustments can wear on their mental health. Fewer in-person interaction, and changes to their diet and routine can have negative effects. And overcoming these challenges might require additional effort.

Providing certain health and wellness benefits to your employees can help reduce the amount of effort they have to put in to overcome these challenges. For example, stipends

(Please turn to Remote workers ... Page 2)

COVID-19

OSHA's emergency temporary standard in effect

Back on June 21, OSHA's COVID-19 emergency temporary standard (ETS) was published in the Federal Register. And it only gave covered healthcare employers until July 6, 2021 to be in compliance.

Its purpose is to "protect healthcare and healthcare support service workers from occupational exposure to COVID-19 in settings where people with COVID-19 are reasonably expected to be present."

The reason for the ETS: OSHA determined that the OSH Act's General Duty Clause was inadequate to address the COVID-19 hazard for employees covered by the ETS. Plus, the range of workplace regs of states

went from having their own COVID-19 ETS to having no protections.

Therefore, the agency determined that to ensure sufficient protection a federal standard was needed.

Requirements

The ETS requires covered employers to develop and implement a COVID-19 plan to identify and control coronavirus hazards in the workplace.

In addition, they're required to reduce transmission of COVID-19 related to patient screening and management, PPE, physical distancing, cleaning and disinfection, and more. (For the complete list go to bit.ly/ETS631.)

Remote workers ...

(continued from Page 1)

for virtual gym memberships and healthy food delivery subscriptions can help employees ground themselves physically, which can improve their mental health.

If you don't know how to implement wellness benefits into your employee benefits program, consider companies like Holisticly that focus on offering a variety of wellness options for employees to pick from. Taking this route lets your employees choose what works best for them.

2. Recognition

Employee recognition is important in any workplace. But how can you recognize employees remotely?

If you use chat and messaging software to communicate, it's easy to set up a channel specifically for achievements. This is an area where you can quickly recognize any achievements by the company, as well as the specific employees who helped. You can even tag people so they're

properly acknowledged.

In addition, you might want to recognize employees in other ways, whether it's a monthly or quarterly award or taking a minute to speak about someone in a virtual meeting.

3. Technology

Your employees may not have had a home office to work from before the pandemic started. Many may have had to put a makeshift office together to pivot to remote work and continue getting work done. But the burden shouldn't fall solely on your employees to create the same environment at home that they had in office. This could cause further employee stress.

A technology stipend to help outfit a home office can go a long way in making sure remote employees feel more comfortable and supported in their new work settings. It can also be an attractive benefit to veteran remote workers who understand the importance of a quality home workspace.

4. Professional development

Professional development is a win-win for both employees and employers. But professional development doesn't happen overnight and may require financial assistance.

This could include reimbursing employees for participation in a company book club, allotting time for employees to take free online courses or funding employee involvement in virtual conferences.

Consider what might work best for your employees when it comes to professional development and then work on implementing the proposed benefits into your benefits program. You might find that encouraging employees to continue developing their professional skills can help them feel more confident and fulfilled.

Source: Kris Osborne is a Marine Corps veteran turned startup veteran and global Chief of Staff for FinanceBuzz.

SHARPEN YOUR BENEFITS JUDGMENT

This feature provides a framework for decision making that helps keep you and your company out of trouble. It describes a recent legal conflict and lets you judge the outcome.

■ Employee fired for watching porn, but IT can't prove it

Benefits Manager Betty Murphy was squirting sanitizer on her hands when there was a knock on her door.

"Hi, Gretchen," said Betty. "How are you?"

Gretchen entered Betty's office and closed the door behind her.

"Not good," answered Gretchen. "I saw Larry watching porn on his computer before I left yesterday."

"You're sure it was porn and not just something he accidentally clicked on?" asked Betty.

"Totally," said Gretchen. "And I'm not the only one who's seen it."

4 witnesses

"Others have seen him watching porn at work?" asked Betty.

"Yes," said Gretchen. "Carol, Rosario, Sato and Jill."

"Why haven't they come to me?" asked Betty.

"They wanted me to say something first, since I've been here the longest," said Gretchen.

"Larry signed our Internet and conduct policies so he knows he can be fired for this," said Betty. "I'll look into it immediately. Thank you for bringing it to my attention."

Betty conducted interviews with the other women who all corroborated Gretchen's story. And while IT couldn't prove Larry had been watching porn, Betty's company decided to fire him based on the women's stories.

Larry sued the company claiming discrimination since Betty only interviewed female employees. Was Larry's lawsuit successful?

■ *Make your decision, then please turn to Page 6 for the court's ruling.*

HRMORNING'S

What's New in **BENEFITS & COMPENSATION**

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Ripping off employees frowned upon by DOL to the tune of \$1.1M

This regular feature highlights recent case settlements, court awards and fines against companies. It serves as a reminder to keep benefits policies in order.

Contractor has to pay \$1.1M for violations

What happened: An investigation by the DOL found Henkels & McCoy Inc. of Bluebell, PA, violated overtime and recordkeeping requirements of the FLSA which lead to a lawsuit by the U.S. District Court for the Eastern District of Pennsylvania.

What people did: The violations occurred during construction of interstate natural gas pipelines and at other natural gas facilities in Pennsylvania, Connecticut, Georgia, New York and West Virginia. Specifically, the oil and gas industry contractor failed to pay workers required overtime (OT) rates, include daily lump sum payments made to workers when calculating their OT rates, and much more.

Result: Henkels & McCoy Inc. had to pay \$1,085,830 (\$542,915 in back wages and an equal amount in liquidated damages) to 362 workers at 11 worksites.

Info: bit.ly/Contractor631

Hospital manipulated time cards to avoid paying OT

What happened: Centennial Hills Hospital Medical Center – a subsidiary of Universal Health Services Inc. – in Las Vegas violated the FLSA by failing to pay employees for all hours worked.

What people did: The DOL investigated and found the hospital made workers complete required paperwork without pay after their shifts ended and manipulated employee time cards to avoid paying OT by reducing the total number of hours recorded.

Result: Not only did the facility have to pay \$145,402 in back wages to 23 employees, it also had to pay \$19,090 in penalties.

Info: bit.ly/Hospital631

\$17K: Restaurant failed to comply with court orders

What happened: The Flippin Sweet Eateries and its owner, Jason Alexander, wrongly classified workers as exempt from overtime, and failed to pay employees overtime at time-and-one-half their hourly rate and failed to maintain accurate records of employees' wages, both FLSA violations.

What people did: When Flippin Sweet Eateries and Alexander failed to comply with court orders and respond to a complaint filed in 2019 by the DOL, the court entered a default judgment prohibiting them from future FLSA violations.

Result: Now, they have to pay \$17,216 – \$8,608 in back wages and an equal amount in liquidated damages – to 13 workers.

Info: bit.ly/Restaurant631

Club owes \$97K for OT & minimum wage violation

What happened: Ocean Club, an upscale restaurant in Mirimar, FL, violated federal minimum wage and overtime laws.

What people did: A DOL investigation found Ocean Club made servers give 5% of their tips to their managers, who then re-distributed them to non-tipped workers. Cooks were also paid a flat salary regardless of the number of hours worked, and OT obligations were ignored when the restaurant changed a manager's status from hourly to salary.

Result: Thirty workers will share \$97,222 in back wages.

Info: bit.ly/Club631

■ Why more companies should offer family-focused benefits

According to data from the Pew Research Center, 46% of U.S. households have two parents who work full-time.

So why do so few employers provide family-focused benefits?

The same study found that only 9% of employers provide child care subsidies, and only 7% provide on-site daycares. Fertility benefits are a little more prevalent, with 19% of companies assisting with IVF.

Another important family benefit, paid parental leave, is still only offered at 27% of companies.

High return on investment

Why should your company invest in family-focused benefits if it's not the norm? Allison Whalen, CEO of Parentally, says employers who offer these benefits typically have a high return on investment (ROI).

Increased retention, productivity and morale are just a few benefits of offering family perks.

Here are a few other arguments for family-focused benefits:

1. **A more diverse, equal workplace.** Many women end up leaving the workplace, even just temporarily, when they have a baby. Often, they're unable to catch up, and the break becomes permanent.

By offering paid parental leave, you can help retain female employees who have children. Parental leave also gives fathers the option of taking time as well, so not only mothers are expected to take time away from their careers.

Offering alternative family benefits (IVF, surrogacy and adoption) can help attract LGBTQ workers to your company as well.

2. **More employees back in the office.** If you have workers unable to come back to the office after the pandemic because of a lack of childcare options, offering a daycare stipend or an on-site child care facility will make it convenient for employees to come back.

Cite: bit.ly/family631

Emergency savings accounts can help relieve employees' financial stress

The pandemic was a huge financial stress on many people. So, offering benefits, like emergency savings accounts funded by payroll deductions, is growing in popularity and one way you can help employees.

Recent research shows that 37% of U.S. households couldn't come up with \$400 for an emergency expense if necessary, and 52% of mid-income households don't have the funds on hand to cover their expenses for the next three months.

Make saving convenient

Worrying about money can hurt employees' productivity at work. Allowing them to contribute a portion of their pay to an emergency savings account makes saving more convenient, which can help alleviate their financial concerns.

Employees are interested in this benefit, too – 71% of people surveyed by AARP said they'd likely participate in a rainy-day savings program funded by payroll deductions if offered to them.

Emergency savings accounts also keep employees from seeking loans or

early distributions from their existing retirement savings.

2 options for set up

For setting up emergency savings accounts, firms can: 1) create accounts directly within their existing 401(k) plans where employees can make contributions, or 2) allow workers to make contributions to an account at an outside financial institution.

Any employee contributions to emergency savings accounts must be taxed beforehand. Firms are also allowed to make matching contributions to workers' accounts. In addition, contributions over a certain level can be put toward other investments – e.g., a 401(k).

Employers also need to decide whether the accounts will be managed within or outside your plan, and if employees must sign up to participate or if you'll set up auto-enrollment.

Typically, these accounts are offered through third-party vendors. So, it's key to do research to find one that best meets your needs.

Info: bit.ly/ESAs6331

Seeing colleagues, employees finally? How to reconnect

You and your employees have likely interacted a lot less in the past year than ever before.

You might have lost some of the personal connections you once shared. And now communicating is a little awkward.

Or perhaps some people lost the desire or ability to truly connect with others.

Problem is, connecting with others and communicating effectively is important for a good benefits' culture.

Take the lead and try some of these tips to reconnect and help others communicate better again.

Be brave

Other people may not know how to come out of their shell yet either. Make the first move. Start the conversation with something other than the coronavirus.

Ask more questions

People love to talk about themselves, so ask something deeper than "How are you?" Ask about what they watch, read, do to exercise, etc.

Ask for help

You'll feel less alone when you ask for help. And your employee or colleagues will likely feel better about lending a hand.

Measure your interactions

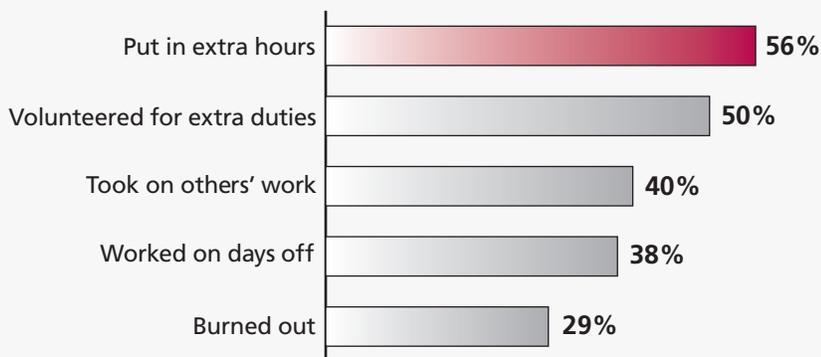
Take notice of signs your colleague would prefer to be left alone – such as looking past you or not speaking much. If that's the case, connect with other people.

Let nature take its course

Don't try to force interactions. Give people space and time to be together – like they used to congregate in the break room, chat at the picnic benches, and meet up for happy hour after work.

Compensation

What did you do for your job during the pandemic?



Source: BambooHR, bit.ly/ExtraWork631

People worked their derrieres off last year. But 35% plan to get a new job this year, if they don't receive some kind of compensation. Time to get creative.

Our readers come from a broad range of companies, both large and small. In this regular section, three of them share success stories you can adapt to fit your needs.

1 **'Get up and go' builds positive work culture**

In the past, I've been called a culture evangelist – and, truth be told, I'm OK with that.

I've always believed culture is the one thing within a company that brings teams together as the best and sets them apart from the rest.

So it has always been important to me to create a happy, productive workplace where employees want to be part of – and build on – a positive work culture.

That went across the board, no

matter the department you worked in or the position you held.

To help keep a positive culture, we've done some of the typical things, like potluck lunches, early closings to start happy hours and ice cream socials. They're fun, and the majority of people like them.

Time to walk

But over the years, I found the most powerful culture-building event we held was something that didn't cost a single penny – a mid-afternoon walk.

We encouraged our

employees to get up from their work areas around 3:30 p.m. every day and stretch their legs by taking a brisk walk outside.

Of course, it was never mandatory, and it was always weather-permitting.

But 20 minutes later, employees come back refreshed.

Even better, they often arrive with new ideas and a better understanding of each other because they chat freely while walking.

(C. Lee Smith, CEO, SalesFuel, on Chiefexecutive.net)

**REAL
PROBLEMS
REAL
SOLUTIONS**

2 **Shut down misuse of health services**

A client of ours was unaware that certain employees were unnecessarily driving up company healthcare costs.

It took self-funding their health plan to discover what was going on.

Unlike a fully funded plan administered by an insurance carrier, a self-funded plan allows employers to see claims items, such as:

- billed charges
- non-covered items
- medication details, and

- cost markups.

Being able to track this info revealed some younger male employees were getting testosterone treatments to get “pumped up” before working out.

Costs under control

Because self-funded health plans are controlled by the employer, all it took to put a stop to that was requiring pre-certification to confirm medical necessity for those services.

Other cost control moves that saved our client money include:

- teaching employees when and when not to go to the ER
- teaching employees about the benefits of generic medications
- adding copays to overused services, and
- putting maximums on certain benefits.

(Danielle Belding-Smith, vice president of sales administration, Maestro Health, as presented during the webinar “Better Benefits Exist: 5 Reasons to Self-Fund”)

3 **Encouraged asking for co-worker support**

The pandemic showed the humanity of our workforce.

For example, when somebody's children or pets would unexpectedly interrupt a Zoom meeting, that's a vulnerable side of our co-workers we ordinarily wouldn't see at the office.

It was a reminder that nobody's perfect all of the time, and we should be mindful of that in the workplace.

What if we trained our people it's OK to show up and be fallible –

especially with everybody adjusting to being back in the office again?

Vulnerability training

To create awareness that we all need help sometimes, we encouraged our people to start keeping a weekly “help list,” where they write down short notes about the times they ask for help.

Also, we demonstrated how asking for support allows others to experience the happiness that comes from giving.

After raising awareness among

our managers that some people are hesitant to ask for help, they got more active in offering help and asking wellness check-in questions like:

- “How are you feeling today?”
- “How can I support you?” and
- “Are you getting enough sleep?”

We're seeing improved engagement and a significant decrease in errors.

(Hannah Ubl, co-founder, Good Company Consulting, as presented during the NSC State of Response and Future World of Work Virtual Summit)

LEGAL COMPLIANCE

Staying compliant with hybrid work

With the pandemic winding down, a lot of companies have decided to stay fully remote or adopt a hybrid workforce.

But before making the switch, it's important for employers to consider compliance issues that could pop up with this change.

It's easy for oversights to occur when employees aren't physically in the office, says employment law attorney Michael Schmidt of the firm Cozen O'Connor.

While remote, workers may feel freer to bend the rules or to bring more issues to leadership's attention.

3 issues to watch for

Here are the three biggest compliance issues Schmidt says employers should look out for in a remote environment.

1. **Harassment, discrimination and retaliation.** In remote environments, these issues could potentially worsen. People tend to be bolder through virtual channels and may say things they wouldn't in person.

For example, a worker might not flirtatiously approach a colleague in the formal office setting, but in a

casual conversation through Slack, he may feel more comfortable doing so.

To combat this, it's crucial for your written anti-harassment and discrimination policies to include virtual communications. Make sure employees know you have the same expectations for their behavior, whether virtual or in-person.

"Workers need to understand that the normal rules regarding harassment, discrimination and bullying don't cease to apply simply because you're working remotely," Schmidt says.

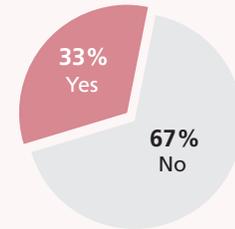
2. **Wage and hour.** Less physical oversight means greater difficulty tracking employees' hours worked. With more people working flex schedules, employers could find it challenging to accurately record nonexempt workers' hours.

Schmidt says communication and recordkeeping are key to avoiding wage and hour issues. It's a team effort between the employees (to make sure they're reporting all hours worked) and the employer (to make sure workers understand their reporting responsibilities).

3. **Workers' compensation.** It's very possible for employers to face

Paid Time Off

Do you plan to take more than *three weeks* off in 2021?



Source: Robert Half survey, bit.ly/Vacation631

Encourage managers to make arrangements for staff vacations. It'll minimize disruptions, and help people disconnect from work and recharge from the stress of the pandemic.

(Each issue of WNB&C contains a current survey to give benefits officers insight into what their peers nationwide are thinking and doing.)

a workers' compensation claim if an employee is injured while working remotely. Even something as simple as a stress injury from repetitive typing could cause problems.

Employers can help avoid this by having guidelines for work-related physical expectations, and helping workers avoid at-home injuries.

Info: bit.ly/compliance631

SHARPEN YOUR JUDGMENT – THE DECISION

(See case on Page 2.)

No. The court ruled in favor of Betty's company.

Larry argued that the company failed to conclusively prove he watched pornography on his work computer which was direct evidence that it fired him because of his gender. And that the company's decision to interview only female employees was also direct evidence of gender bias.

The company, however, said it only interviewed the female employees because they were the ones who accused Larry of inappropriate behavior. And when Larry was hired, he acknowledged that he received a copy of the company's internet and conduct policies. Plus, he said he understood that using the company computer for personal purposes or acting inappropriately could result in termination.

The court rejected Larry's arguments based on three

things: 1) the company made it clear to employees that misusing the computer in any way or otherwise acting inappropriately can lead to termination; 2) it promptly investigated co-worker accusations; and 3) although Larry denied the specific allegations, he did admit he violated the policy in other ways. As such, his claim failed.

Analysis: Actual conduct not the issue

The central issue wasn't whether the company could prove Larry misused the computer in a particular way. It was whether the company had a *good-faith basis* for believing his actions violated its policies and warranted termination.

This is a great reminder to review company policies, especially internet and conduct policies, on a yearly basis and have all employees sign and acknowledge they understand it. Such documentation can help in cases like this.

Cite: *Rinchuso v. Brookshire Grocery Co.*, No. 18-2494 (8th Cir. 12/9/19). *Dramatized for effect.*

Approaches to a hybrid, vaccinated & unvaccinated workforce

■ Masking, proof of vaccination on honor system

To get an idea when we should reopen our offices to the entire workforce, we needed at least a rough idea of how many of our people planned to get the COVID-19 vaccine.

However, it's important to ask about it in a way that doesn't violate laws that protect the private health information of employees, such as the Americans with Disabilities Act or the Genetic Information Nondiscrimination Act.

The route I took was to have our department managers ask their employees one-on-one:

- if they're fully or partially vaccinated
- if not, whether they plan to get vaccinated, or
- if they're undecided about getting vaccinated.

Employees were also given the option to decline to answer.

The managers all reported back to me with the results, and I estimated that at least 60% of our workforce was fully vaccinated, which was good enough to reopen.

But what were we going to do about the approximately

I followed up with the folks thinking about vaccinating.

40% unvaccinated population that would also be in the building?

Communicated policy

The leadership team decided that instead of requiring proof of vaccination, we'd encourage all employees to get vaccinated and

get back to the office. Because productivity is optimal when we're all here and all safe.

I sent a mass email to our employees outlining the CDC's latest guidelines. It spelled out that the fully vaccinated were no longer required to wear a mask or distance from other people.

It also said that we're trusting unvaccinated employees to continue to wear a mask and social distance while indoors.

Figuring that might change some people's minds, I followed up via email with the folks that said they were thinking about vaccinating just to see how they were feeling.

I also followed up with those that only had the first dose of the two-part vaccines to check if they had an appointment lined up.

Because I've seen employees that I know aren't vaccinated not masking up when they should, the next thing I'm presenting to leadership to address is what we're going to do about possible disciplinary action for not adhering to policy.

Addressing accommodations

There have been no complaints related to the policy so far. But a few people have said they'd have physical issues with wearing a mask in the office.

I supplied them with forms for their doctor to complete and send back to us, spelling out:

- why they aren't able to return to the workplace, and
- how long a recommended accommodation is needed.

(Jennifer Wright, HR manager, News-Press & Gazette Co., St. Joseph, MO)

Case Study:

WHAT WORKED, WHAT DIDN'T

TEST YOUR KNOWLEDGE

■ Memory refresher: FLSA info that's vital for compliance

Through the pandemic you've had to learn how to work in a totally different environment. And at times you probably were overwhelmed. But now it's time for an FLSA refresher.

Test your knowledge: Decide whether the following statements are *True* or *False*. Then check your responses against the answers below.

1. For the FLSA to apply, a company's annual sales total must be \$400,000 or more.
2. Since you have to keep certain records for each non-exempt worker, it's vital to use the proper authorized form or you could miss required identifying information.
3. There are 14 data points your records must include about the employee, hours worked and the wages earned.
4. Payroll records must be retained for at least five years.

ANSWERS

1. **False.** For the FLSA to apply, a firm's annual sales total must be \$500,000 or more, OR the firm must be engaged in interstate commerce. While this may seem limiting, the truth is the law covers nearly all workplaces.
2. **False.** While you do have to keep certain records for each and every non-exempt worker, there's no "official" form.
3. **True.** There are 14 data points your records must include about the employee, hours worked and the wages earned, and they must be accurate. (For a complete list go to bit.ly/FLSA631.)
4. **False.** Payroll records must be retained for at least three years, as do collective bargaining agreements, sales and purchase records. Note: Wage computations records must be retained for two years.
- **Answers to the quiz**

Update, clarification from DOL on tipped workers

On June 23, 2021, the DOL published a Federal Register notice of proposed rulemaking (NPRM) on tip regulations under FLSA.

The NPRM addressed three things:

1. Employer may only take a tip credit when tipped employees do work that's part of their tipped job. So that would include any work that produces tips and work that directly supports tip-producing work, as long as the employee "does not perform it for a substantial amount of time."

For example, waiting on tables is work that produces tips, and refilling salt and pepper shakers is work that supports tip-producing work.

2. If tip-producing work exceeds 20% of all of the hours worked during the employee's workweek or exceeds 30 continuous minutes then the employee is "no longer performing labor that is part of the tipped occupation."

3. Employers may not take a tip credit for work that's not part of the tipped occupation.

Info: bit.ly/Tipped631

Give employees access to 401(k) information

It's extremely important to make sure all employees have easy access to 401(k) plan documents that are up to date and give them their contributions and balances.

It's also vital to double-check the requirements for distributing and repaying loans from plans, as changes were made due to COVID-19.

Here's why!

One employer wasn't diligent with following the rules for administering a 401(k), and now it's facing a long legal battle with a former employee.

In the case, the worker had taken a loan from his 401(k) and was repaying it with payroll deductions. When he asked his employer for a record of deposits and payments made to his account from both his own contributions and the employer's, his

request was denied.

So he took his complaint to court, saying the employer intentionally withheld documents and failed to make contributions to his 401(k) as required. The court decided he had enough evidence to prove the employer may have violated federal law, and his case will move forward.

Info: bit.ly/RayaBarka631

Employee location: Should it impact their rate of pay?

If your company is allowing some of your employees to work from home full time and are considering adjusting their pay based on where they live, think long and hard about it.

Sure, some may move where the cost of living is much lower than where your office is located and you might be inclined to pay them a rate that's competitive for that area. But consider this: Aren't you already paying employees to do a job?

Do you really want to risk upsetting employees who were fit for their jobs before they were forced to work from home by lowering their salary?

The cost of labor, not the cost of living, should be the main driver of pay, says Tauseef Rahman, an HR consultant and partner at Mercer. So employee location shouldn't impact pay.

Info: bit.ly/RatePay631

Weak passwords mean easy access for hackers

As a benefits pro you have access to a lot of private info. Unfortunately, HR pros tend to use weak passwords, according to research by NordPass.

How can you and your company increase your password hygiene?

1. Create complex and unique passwords, update them regularly, and store them in a password manager.
2. Use multi-factor authentication or single sign-on.
3. Educate your employees on password hygiene.

Info: bit.ly/Password631

HOT APPS & WEBSITES

■ EEO law education opportunity

The EEOC recently released the latest edition of *Digest of Equal Employment Opportunity Law*. It provides articles on timely issues in EEO law, summaries of recent decisions and federal court cases

Click: eeoc.gov/digest

■ Beginner's guide to 401(k)s

If you're company doesn't have a 401(k) yet, here's an article on everything you need to know before you choose the plan that's best for your firm.

Click: bit.ly/401k631

■ Tax guide to fringe benefits

Need help sorting out which fringe benefits are taxable? Check out the Employer's Tax Guide to Fringe Benefits from the IRS.

Click: irs.gov/publications/p15b

If you have a benefits-related question, email it to Renee Cocchi at: rcocchi@HRMorning.com

LIGHTER SIDE

■ Should your new in-office benefit be a nap room?

You've probably heard that napping in the middle of the day makes people more energetic and productive. But is it really true?

EachNight.com, a website that specializes in reviews of mattresses, is looking to find out. How?

They're hiring five people to be "nap reviewers." (And no, they aren't joking.)

The nappers will be paid \$1,500 to nap every day for 30 days under different conditions and for varying time periods. The study is designed to determine the pros and cons of midday napping – and whether naps improve people's productivity, motivation and energy.

Stay tuned! Maybe your next in-house benefit will be a nap room.

Click: bit.ly/Napping631