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Happy Holidays

We are sending you the warmest holiday greetings! We would also like to take this moment to thank you for supporting us and trusting us to assist you with your Human Resource needs. In the coming year we will continue meeting and exceeding your expectations.

To each of you, as you celebrate the season, we wish you a Merry Christmas, Happy Hanukkah, Yule Tidings, a joyous Kwanzaa, Feliz Navidad, Felices Fiestas, God Jul, Froche Weihnachten, Buon Natale, Vesele Vianoce, Vrolyk Kerstfeest, Boas Festas, Houska Joulua, Joyeux, Happy New Year, Kala Christougena, Buone Feste, Fijne Feestdagen, Joyeuses Fêtes, and Boze Narodzenie! Happy Holidays from all of us at HR Answers!



Are You Ready For Paid Leave Oregon?

Paid Leave Oregon impacts every Oregon employer and employers with employees working in Oregon the majority of the time. If this is news to you it's not too late to prepare.

Paid leave Oregon is an insurance benefit available to all to all employees in Oregon, when certain conditions are met. On January 1, 2023, employers will either participate in the state insurance, purchase 3rd party insurance, or self-insure. In any case employers will begin reporting additional information that will be used for the administration of the benefit plan. Employees will be eligible to claim benefits beginning September 1, 2023.

Benefits include up to 12 weeks of leave annually, with full or partial wage replacement depending on their pay at the time of the claim. Employers are required to allow for the leave and will need to evaluate their leave policies to provide notice of this benefit and interactions with other mandatory and discretionary leave choices.

Four steps to get you started:

1. Decide if you will use the state plan, an outside insurance plan, or self-insure. If choosing an outside insurance plan or self-insuring you will need to file a [plan for confirmation of equivalency](#) and approval.
2. Make sure your organization is registered on [Frances](#). This is the state system for related tracking and reporting. This will be required regardless of the option chosen in #1 above. The only difference may be who is using the system.
3. Decide the [deduction/contributions](#) amounts for your organization. Employees cannot be required to contribute more than .006% of gross wages. Employers with 25 or more employees are required to contribute at least .004% of gross wages. Employers with fewer than 25 employees are not required to contribute, however they will give up some assistance grant eligibility if not contributing.
4. [Provide notice to employees](#) about the program and how deduction/contributions will be made. Employees are not able to opt out of this benefit.



For additional information reach out to one of our [consultants](#) or visit the [Paid Leave Oregon Website](#).

Quiet Quit

“Quietly Quitting” – A term you’ve most likely been hearing a lot lately and which is impacting managers and HR alike. So, what has caused this new trend to form? Long hours, a feeling of being undervalued, of no life balance, of understaffed departments, just to name a few. And to what do all these have the potential to lead? Employee burnout, low morale, less productivity, and more.

If you have ever had a job, you probably at one time or another thought to yourself “Is this the place for me? Am I doing work I enjoy? Am I happy?” This is normal, we did not need a Tik Toc video to give it a new name to give it credence, but here we are. Some employees have taken a hard stance of setting boundaries and not going above and beyond at work. Well then, who will advance and who will carry on if no one steps up and take on more and be willing to go the extra mile?

A question you might be asking then is can HR stop quiet quitting before it happens? And the answer is YES, of course you can. Almost all forms of quitting revolve around engagement. Between McKinsey and Gallop, the research is clear, and employees are considering job changes and they are less engaged as we would like them to be.

Our workplace culture matters. Work needs to be a place where fulfilling relationships and community take place and people feel a sense of connection and purpose to their work. As organizational leaders, what are you doing to aide in the happiness and providing a sense of meaning to their life, making them feel a part of something bigger, something better and full of positivity?



There needs to be a re-focus on recognition. One of the bigger reasons employees become disengaged is they don't feel their efforts are appreciated. And that further interferes with their ability to recognize the value and purpose in their work. HR professionals might want to nudge the C-Suite on this subject. Employee engagement depends on recognition for their contributions. When employees see the value of going above and beyond, they will more likely stay engaged. Employees need to understand the impact their work has on colleagues, organization success, their community, and the greater good.

Give employees tools and empower them to recognize each other for work that matters. It's helpful on two fronts: 1) Managers can't possibly see or experience all of their employees' recognition-worthy efforts, and 2) Employees often know each other best and understand what's significant to each other. And make it easy for them with access to easy to find e-cards or centrally located physical cards to send to others, or a Kudo's bulletin board, internal IM messages, etc.

We need to connect more often and do so intentionally. People don't leave – or quietly quit – employers. They quit their bosses. That's why it's important for front-line managers to connect with employees more often, especially remote workers. Checking in frequently via weekly one-on-ones that discuss both professional and personal development can help employees feel more engaged and motivated in their career paths and current jobs.

Help front-line managers facilitate meaningful one-on-one meetings with their employees. You might cover the topic in your management training activities. Even better, give them questions and guides for having productive, meaningful conversations that help employees develop and stay engaged.

Offer more career coaching and management. You might be able to prevent a quiet quitting decision by helping employees manage their careers better from the day they start with you.

In fact, 94% of employees would stay at a job longer if they had access to career development, the [LinkedIn Workplace Learning Report](#) found. Give employees the opportunity to navigate their own careers and come up with strategies on how to get there. We can assist them by offering them grow and stretch assignments or projects, mentoring openings, training programs, to learn about the competencies needed for other positions, to be aware of open positions as they occur and more.

If you want your organization to be successful long-term you need people who will thrive and innovate. You must invest in your employees with the right tools and feedback that will enable them to be engaged and motivated in their roles today and tomorrow.



Did You Know The Fair Labor Standards Act (FLSA) Has A History?

We all have a history. This history can evoke change or set a precedent. The Fair Labor Standards Act was established in 1938. Our minimum wage, overtime premiums, and child labor laws were created and have evolved over the years. As we face more economic pressures, identify ways in which to attract and retain generations of employees within the workplace, let's take a few steps backwards to look at the key beginnings of FLSA.

1938: FLSA created a 25-cent minimum wage, a 44-hour workweek and overtime premiums.

1940: Amendment established a 40-hour workweek.

1947: The Portal-to-Portal Act clarified what constitutes compensable hours worked.

1963: The Equal Pay Act made it illegal to pay some workers lower wages than others based on sex.

1966: Protections for some farm workers and state and local government workers was added.

1974: Protections were extended for domestic workers.

1983: The Migrant and Seasonal Agricultural Worker Protection Act was passed.

1996: The minimum wage for tipped workers was set at \$2.13 an hour.

2004: The salary threshold for white-collar exemptions was raised.

2009: The federal minimum wage was increased.

2016: A rule to double the salary threshold for white-collar exemptions was halted by a federal judge.

2019: The U.S. Department of Labor (DOL) issued a final rule raising the salary threshold for white-collar exemptions again.

The ongoing work conducted by the Department of Labor regarding wages and FLSA is critical for all employers to be aware of and manage accordingly. What initially started with respect to wages, overtime, and established workweeks, has merged into recordkeeping and child labor laws. FLSA changes are ongoing because the way the world “works” never stops. It is important for an employer to know all the nuances of federal, state, and local expectations when it comes to classification, wages, and pay for employees. [The FLSA After 80 Years: How Has It Changed and What Lies Ahead?](#) (shrm.org)

To learn more about being in compliance with FLSA and learn some tips and tricks from our expert check out our upcoming program on December 13th.

HR Preparing For The Holidays

If we asked you what do HR teams need to consider while preparing for the upcoming holiday season what would you tell us? We would love to hear your suggestions. In the meantime, here are a few preparation tips:

Guide Executives in Employee Appreciation - The holiday season is always a good time for senior executives and CEOs to communicate their appreciation for the hard work and great results the team delivered throughout the year. HR teams can help guide executives in how and when to communicate these messages to employees.



Watch for Employee Burnout - The holiday season requires more demand at home and for most, higher demand at work as well. Staff burnout is at a greater risk because of the great resignation and staff adapting to remote work culture.

Many employees are working with less staff due to the length of time to fill positions at a record high and turnover. Stay close to your staff to see how you can support them and remind them it is okay to unplug.

As the end of the year approaches, it's important to proactively remind teams of time-off policies, such as

how to request, the need to request early to ensure team coverage, and to reiterate any rollover caps that may apply to PTO balances.

Bring Good Tidings of Diversity, Equity, and Inclusion - As our faces and fingerprints are different, so are the various ways the holiday season is celebrated. HR teams must not only consider it while preparing for the holidays but take advantage of this time to empower their teams, to educate others on their individual culture, norms, and traditions.

If your organization has Employee Resource Groups (ERGs), leverage their advice on ideas they would like to see. If your organization does not have ERGs, you can always conduct a quick poll to be inclusive, prior to finalizing your plans.

A few ideas for a festive holiday season sparkled with Diversity, Equity, and Inclusion include: If you decorate for one, decorate for many. "Holidays Around the World" where each country gets to showcase their holiday celebrated this time of year, or even hiring a caterer for your event who can serve international cuisine. Grow through these fun times by learning something new from someone who is different than you.

Focus on Employees as People First - The last couple of years have been stressful for employees and employers. Employees are people first. Create an environment of belonging and safety during this busier time of year to show your employees you care. Encourage managers to:

- Celebrate the year's successes and acknowledge efforts
- Find ways to recognize your teams, get creative with thank you notes, picture mosaics, small gifts, or any other way your organization has branded recognition. The power of thank you, accolades, and recognition for a job well-done increases team morale and inspires teams to do more, feel valued by their employer, and boosts retention.
- Promote benefits and resources that support health and wellbeing such as EAP's, mental health resources, gym memberships, and discounts.
- Share tips on personal safety for employees and their families to protect health throughout the holidays.



ALERT: Paid Leave Oregon—Change to Employee Count in Rules

On November 22, 2022, the Oregon Employment Department published the following announcement about changes in how employees will be counted.

"We created temporary rules to change the way Paid Leave Oregon counts employees to determine employer size.

Paid Leave Oregon changed the way we count employees based on partner and community feedback, as it has been a consistent area of confusion since we started Community Conversations and other engagement meetings. This change aligns Paid Leave more closely with the way employees are counted for the Unemployment Insurance program. The rules are available online under [definitions](#) and [methods](#), and we have a [guide and chart](#) to help employers determine their employee count. Here is what is changing, and what is not.

What is changing – We are adjusting the way we count employees.

- *Previously, we counted employer size as the average number of employees over the previous four quarters using payroll reports.*
- *Now, employers count their size using the average number of employees on the 12th of each month from the previous twelve months. This means there are twelve numbers to calculate the average instead of just four.*

What is not changing – 25 employees as the threshold between small and large employers.

- *Oregon statute mandates employer size, and this will not change.*
- *Employers with 25 and more employees are considered large, and those with fewer than 25 are considered small.*
 - ◊ *Employers with 25 or more employees will still pay the employer contribution rate.*
 - ◊ *Smaller employers, those with fewer than 25 employees, will not pay the employer contribution, but can choose to do so.*

This new way of counting employees will give employers a more accurate reflection of the true number of employees. This is especially important for small employers with high turnover. In addition, the majority of Oregon employers already report a monthly count for Unemployment Insurance purposes, so most employers are used to this method of reporting.

This change will be in effect by the time contributions start on Jan. 1, 2023."

If you would like more information about Paid Leave Oregon, please visit the [Employment Department website](#). You may also want to participate in our [upcoming webinar](#).

If we can be of assistance with this topic, or anything else, please reach out.

ALERT: OFLA Eligibility During Public Health Emergency

Effective January 1, 2022, OFLA eligible employees who terminate or are removed from the schedule but return to service within 180 days remain eligible for OFLA leave on their return. (Any OFLA leave taken by the employee within any one-year period continues to count against the amount of the OFLA leave available to the employee.) Also, credit for days of employment prior to a break in service must be restored to the employee when the employee is reemployed/returned to service by the former employer within 180 days.

Finally, employees may become eligible for OFLA with just 30 days of employment (rather than 180) if they have worked an average of 25 hours a week in the 30 days before taking leave **during a public health emergency**. [HB 2474 \(2021\)](#).

Governor Brown [declared a public health emergency](#) **November 14, 2022**, in response to an increase in pediatric cases of respiratory syncytial virus, or RSV. The declaration extends to **March 6, 2023**, unless extended or terminated earlier by the governor.

Oregon's previous public health emergency declaration for COVID-19 was lifted April 1, 2022.

If we can be of assistance with this topic, or anything else, please reach out.



Company Christmas Part Memos - Humor

December 1...To All Employees

I'm happy to inform you that the company Christmas Party will be held on December 23rd at Luigi's Open Pit Barbecue. There will be lots of spiked eggnog and a small band will play traditional carols...feel free to sing-along. And don't be surprised if our CEO shows up dressed as Santa Claus to light the Christmas tree.

Exchanging gifts among employees can be done at this time. Please remember to keep gifts to the agreed \$10 limit.

Merry Christmas to you and yours,

Patty Lewis, Human Resources Director

December 2...To All Employees

In no way was yesterday's memo intended to exclude our Jewish employees. We recognize that Hanukkah is an important holiday and



often coincides with Christmas (although not this year). However, from now on we're calling this party our Holiday Party. The same policy also applies to employees who are celebrating Kwanzaa at this time. There will be no tree or Christmas carols sung.

Happy holidays to you and yours.

Patty Lewis, Human Resources Director

December 3...To All Employees

Regarding the anonymous note I received from a member of Alcoholics Anonymous requesting a non-drinking table, I'm happy to accommodate your request and please remember that if I put a sign on the table that reads "AA Only" you won't be anonymous anymore.

In addition, we'll no longer be having a gift exchange because our union members feel that \$10 is too much money.

Patti Lewis, Human Resources Director

December 7...To All Employees

I have arranged for members of Overeaters Anonymous to sit farthest away from the dessert table and for pregnant employees to sit closest to the restrooms. If other groups would like to sit together, we can make arrangements and take requests – this a special time of year and we want to honor you.

Does this meet the needs, the requests, and are we happy now?

Patty Lewis, Human Resources Director

December 9...To All Employees

People! People! Nothing sinister was intended by wanting our CEO to play Santa Claus. Even if the anagram for "Santa" does happen to be "Satan." There is no evil connotation to our own little "man in a red suit."

Patti Lewis, Human Resources Director





December 10...To All Employees

Vegetarians! Your requests have been heard and we will have food choices available to you. We will still hold this party at Luigi's Open Pit Barbecue because they have the space we need. We can provide you a table farthest from the "Grill of Death" as you call it, and you'll get salad bar only including hydroponics tomatoes. Tomatoes have feelings too, you know. They scream when you slice them. I can hear them now. I really want this to work for everyone and don't want a rotten holiday.

December 14...To All Employees

I'm sure I speak for all of us in wishing Patty Lewis a speedy recovery from her stress-related illness. I'll continue to forward your cards to her at the hospital. In the meantime, management has decided to cancel the Holiday Party and give everyone the afternoon of the 23rd off with full pay.

Terri Bishop, Acting Human Resources Director





Common Compensation Question for Remote and Hybrid Workers

As we are all settling into the realities of hybrid and remote work, we find there are some common questions about compensation. In a recent webinar we shared a few tips and resources you might find valuable in your own analysis of these topics.

Minimum Wage

Remote Worker: If a remote worker is located in a different state than your business, the law of the state where the employee is located generally determines the minimum wage for that worker. Minimum wage requirements vary widely from state to state and within individual states.

Hybrid Worker: If a Hybrid worker is doing work in two locations with different minimum wage requirements, you have two options. 1.) Pay the appropriate minimum wage for each location for all of the hours worked in each location. 2.) Pay the greater minimum wage for all hours worked.

A resource to get you started: [Minimum Wage Rates by State 2022 \(minimum-wage.org\)](https://www.minimum-wage.org)

Overtime

All workers are subject to federal overtime laws and some states have additional provisions. A hybrid or remote worker must be paid in accordance with the greatest benefit to the employee.

Don't forget, all hours worked (regardless of location) must be counted to determine eligibility for overtime pay.

A resource to get you started: [Overtime Working Hour Cutoffs by State \(minimum-wage.org\)](https://www.minimum-wage.org)

Pay Equity

The purpose and definition of Pay Equity vary significantly by state. Evaluation of your organization pay practices and policies against each state's specific law is required for hybrid and remote workers.

While some states have a provision that allows pay differences based on location, like Oregon, that is not true in all states.

A resource to get you started: [Pay Equity and State-by-State Laws \(paycor.com\)](https://www.paycor.com)

Meal and Break Periods

Remote Worker: If a remote worker is in a different state than your business, the law of the state where the employee is located generally determines the meal and break periods for that worker. Meal and break periods vary widely from state to state.

Hybrid Worker: If a Hybrid worker is doing work in two locations with different meal and break periods, it is in your best interest to apply the most beneficial of the two options. When the location difference is frequent the administrative burden and chance of error likely outweigh the benefits.

A resource to get you started: [Meal and Rest Break Compliance Laws By State - Connecteam](#)

Paid Leaves

Remote Worker: If a remote worker is in a different state than your business, the law of the state where the employee is located generally determines the required paid leaves for that worker. These vary widely from state to state and within states.

Hybrid Worker: If a Hybrid worker is doing work in two locations with different paid leave requirements, the location in which the majority of the work is done typically determines which requirements apply.

Resources to get you started: [2022 Paid Family Leave Requirements: State by State | OnPay](#) and [Paid Sick Leave Laws by State for 2022 \(paycor.com\)](#)

Unpaid Leaves

Many of the federal and state unpaid and required leaves are based on employee count or employee count in the location or within a certain distance.

Each law will differ in the specificity of how it applies to remote and hybrid workers.

A resource to get you started: [Leave Laws by State and Municipality | 50-State Charts | Tools | XpertHR.com](#)

Payroll/Taxes

When you pay remote employees, you're responsible for withholding payroll taxes from their paychecks, just like you do with your in-house crew.

You must comply with all the tax laws and regulations in the country/state/city the employee lives in. These may be different than the rules your in-house team follows.

Work with a tax accountant to get the most up-to-date advice on how to treat each situation.

Workers' Compensation

Each employee must be covered by Workers' Compensation Insurance in nearly every state. These laws may vary from state to state. Not all Workers' Compensation Insurance will automatically cover those injured while working in a different state.

A resource to get you started: [Workers' Compensation Laws and Requirements by State | Insureon](#)

Pay Upon Separation

Typically, the state in which a person works determines the final paycheck and pay provisions upon separation. Again, these vary widely.

The two most significant variances include:

1. When must the final paycheck be issued depending on circumstance.
2. Are accrued leaves paid at the time of separation or discretionary based on organization policy.

A resource to get you started: [Final Paycheck Laws by State 2022 \(paycor.com\)](https://www.paycor.com/resources/final-paycheck-laws-by-state-2022)

In summary, this is complex and not impossible. Start with research of location specific regulations, make your business decision, then move forward with changes to remote or hybrid work assignments. As always, if you need help with this topic, please [email our consultants](#) or call us at 503-885-9815.



whatever the question

Q: When an applicant or employee requests an accommodation under the Americans with Disabilities Act (ADA), what can I ask them and when?

A: In 2021, the Equal Employment Opportunity Commission (EEOC) reports [22,843](#) ADA disability claims were filed for a variety of disability-related reasons. One of the common mistakes is knowing what an employer can ask of an applicant or employee and when.

When inviting an applicant to participate in interview:

When inviting an applicant to interview, verbally or in writing, you may ask the applicant if any type of accommodation is needed to participate in the interview process.

Typical types of accommodations during an interview process include providing accessible interview locations, such as 1st floor; providing interview written materials in accessible formats, such as large print; providing sign language interpreter; or providing additional time, if a test(s) is required, etc.

ADA prohibits discrimination by an employer when an applicant requests an accommodation to participate in the interview process.

During the job interview:

The focus of the job interview is the applicant's education, skills, and abilities. If during the job interview, the applicant indicates through their answers to questions, they are reasonably able to perform the essential functions of the job and is qualified, there should be no inquiry by the employer regarding disabilities at this time.

Don't ask:

- Do you have a disability?
- Tell me about any impairment you have?

You may ask:

- This position requires the ability to _____. Can you give me some examples of how you have done similar work in the past and/or describe for me how you would do this work now?
- This position requires the ability to utilize _____. Are you able to use this equipment, with or without accommodation?

In some cases, an applicant may, at that time, disclose they have a disability and will have a request for an accommodation, if hired. The best approach in this situation is to thank the applicant for bringing it to your attention. Assure the applicant if they are the successful candidate, more discussion will occur as part of the ADA interactive process. Be empathic but be ready to respectfully “pause” the conversation so additional information is not disclosed that the employer does not need to know at this stage. **The ADA contains strict confidentiality requirements.**

It is vital to maintain consistency in the questions you ask of all applicants. An employer cannot ask questions only of those applicants who have an obvious disability.

After a Conditional Job Offer has been made to successful candidate:

An employer may ask any disability-related questions or require a medical examination, as long as all individuals selected for the same job were asked the same question or made to take the same examination.

After an employer has made a “conditional” job offer, you may ask, “After reviewing the job description, are you able to perform the job duties with or without an accommodation?.”

If the successful candidate answered, “yes” move on to the rest of your process.

If the successful candidate answers, “no” then this is the time an employer may ask disability-related questions about what essential functions the employee will need an accommodation to perform.

Once the employee is hired and on first day with your organization, a conversation with the new employee and the Human Resource Office or designation ADA Coordinator, should be part of the onboarding. We recommend it occur on the first day of employment. When the employer knows of a request, the immediacy to begin the interactive process is required by ADA. Follow your organization's ADA interactive process and document the process throughout. An ADA Resource Guide is available at this [link](#), provided by HR Answers.

You may also have an employee already working for your organization who may need an accommodation. Regardless of how an employer becomes aware of an employee's need for an

accommodation, the employer is required to begin the “interactive process” immediately and without delay. This begins with a conversation with the employee to find out additional information, request they obtain a medical certification from a healthcare provider, and inquire about what would assist them in performing the essential functions of their position. It is also important to remind the employee of essential functions, performance standards, and absenteeism policies (call out’s and leaving early).

You may ask an employee the reason for requesting leave. The employee may give a response, “related to my disability” or “my approved accommodation” and the estimated amount of time needed. Remember, the ADA contains strict confidentiality requirements.

The ADA process is a respectful, empathic communication between the employer and the employee to help the employee be successful in performance of their essential functions.

Is there a question you would like us to answer?

Email the question to info@hranswers.com and include the subject “newsletter question”. We will publish the answer in our next issue.



hr by the numbers

2023 Retirement Planning Key Numbers

The Internal Revenue Service and Social Security Administration have announced significant changes to several key retirement planning figures for 2023.

Since retirement plan contribution limit increases are indexed to inflation, the recent high inflation has led to larger increases in many retirement plan limits than have been seen in recent history. For example, the limit on 401(k) salary deferrals is increasing by \$2,000, which is the largest ever single-year increase for this limit.

Salary Deferral Limits	2022	2023
401(k) plans, 403(b) plans, 457(b) plans, and SAR-SEPs	Lesser of \$20,500 or 100% of compensation, plus \$6,500 "catch up" if age 50 or older	Lesser of \$22,500 or 100% of compensation, plus \$7,500 "catch up" if age 50 or older
SIMPLE 401(k) plans and SIMPLE IRA plans	Lesser of \$14,000 or 100% of compensation, plus \$3,000 "catch up" if age 50 or older	Lesser of \$15,500 or 100% of compensation, plus \$3,500 "catch up" if age 50 or older

IRA Contribution Limits	2022	2023
Traditional and Roth IRAs	Lesser of \$6,000 or 100% of earned income, plus \$1,000 "catch up" if age 50 or older	Lesser of \$6,500 or 100% of earned income, plus \$1,000 "catch up" if age 50 or older

Defined Contribution Plan Limits (qualified, 403(b), and SEP)	2022	2023
Annual total addition limit per participant	Lesser of \$61,000 or 100% (25% for SEP) of participant's compensation	Lesser of \$66,000 or 100% (25% for SEP) of participant's compensation

Retirement plan compensation limits	2022	2023
Annual compensation that can be considered in calculations	\$305,000	\$330,000
Compensation threshold used to determine a highly compensated employee	\$135,000 earned in 2021	\$150,000 earned in 2022
Compensation threshold used to determine a key employee in a top-heavy plan	\$1 for more-than-5% owners \$200,000 for officers \$150,000 for more-than-1% owners	\$1 for more-than-5% owners \$215,000 for officers \$150,000 for more-than-1% owners

Income phase-out* range for deductibility of Traditional IRA contributions	2022	2023
If covered by an employer plan and filing as:		
Single/Head of household	\$68,000 - \$78,000	\$73,000 - \$83,000
Married filing jointly	\$109,000 - \$129,000	\$116,000 - \$136,000
Married filing separately	\$0 - \$10,000	\$0 - \$10,000
If not covered by an employer plan, but filing joint return with a spouse who is covered by a plan	\$204,000 - \$214,000	\$218,000 - \$228,000

Income phase-out* range for ability to fund a Roth IRA	2022	2023
Single/Head of household	\$129,000 - \$144,000	\$138,000 - \$153,000
Married filing jointly	\$204,000 - \$214,000	\$218,000 - \$228,000
Married filing separately	\$0 - \$10,000	\$0 - \$10,000

**A phase-out is the gradual reduction of a tax credit as a taxpayer approaches the income limit to qualify for that credit. If your income is below the bottom of the phase-out range, you may qualify for the full credit. If it is above the top of the range, you may not qualify for any of the credit. Incomes within the phase-out range may qualify for a partial credit, with the percentage of credit received generally decreased as income increases.*

Content prepared by The Commerce Company. Source: [irs.gov](https://www.irs.gov). The Commerce Company was founded in Portland in 1995 and provides corporate retirement and investment planning for small to mid-sized businesses throughout the Northwest. Contact us at www.thecommco.com or 503-203-8585.



thoughts to think about

"May your walls know joy, may every room hold laughter, and every window open to great possibility." ~ Mary Anne Radmacher

"You can tell a lot about a person by the way they handle three things: a rainy day, lost luggage and tangled Christmas tree lights." ~ Maya Angelou

"Love the giver more than the gift." ~ Brigham Young

"Winter, a lingering season, is a time to gather golden moments, embark upon a sentimental journey, and enjoy every idle hour." ~ John Boswell

"It's not how much we give but how much love we put into giving." ~ Mother Theresa

"Gratitude can transform common days into thanksgivings, turn routine jobs into joy, and change ordinary opportunities into blessings." ~ William Arthur Ward

"Be thankful for what you have; you'll end up having more. If you concentrate on what you don't have, you will never, ever have enough." ~ Oprah Winfrey

"The holiday season is a perfect time to reflect on our blessings and seek out ways to make life better for those around us." ~ Anonymous

calendar of events



06 Onboarding: Jump Start for New Employees



07 Employee Recognition

07 HR Lunch Bunch: Compensation



08 Emotional Safety

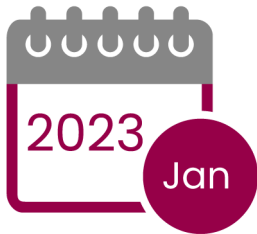


13 Professional Practices: Fair Labor Standards Act -
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14 Interviewing for Emotional Intelligence

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04 HR Lunch Bunch: Make a People-First Culture a
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11 Emotional Safety in the Workplace



12 Professional Practices: Employee Handbook—Your
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18 Essential Skills



19 Professional Practices: Auditing Oregon Pay Equity

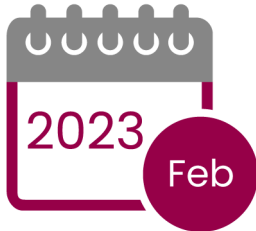


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on my soapbox

There is a phrase “Christmas Spirit” that will begin to surface now. (I don’t mean to exclude any other religions, and I am sure that there must be words of similar persuasion. But these two words go together, and I have not heard a corollary regarding other religious holidays.) In general, we are encouraged to be joyful, charitable, generous, kind, and forgiving—which are all behaviors that run counter to our inclined responses to the stresses caused by holiday shopping, holiday travel, and general holiday interactions. The words Christmas Spirit are shorthand for be on your best behavior.



Think about Ebenezer Scrooge. He had to be scared out of his wits to be encouraged to let the Christmas Spirit take over his heart. The Christmas Spirit in the Dickens tale is probably best exemplified by the first ghost that visited him. He is jolly, jovial, with a generous essence. In the original version of the story, he appears with a great feast and is decorated in the trappings of the season. His purpose is to take Scrooge around town and show him that both the wealthy and the poor seek solace in the cheer of company on this day. That is, people are invested in sharing and being grateful for whatever they have, and looking for merriment in each other’s company, regardless of their means. So, not only are we to be on our best behavior; we are to be generous to others and join wholeheartedly in the merriment.

I bet some of you already know where I am going with this. I can’t help but wonder why we don’t exhibit these wonderful qualities year-round. Is it so much effort that we can only demonstrate these attributes for a six-week period from Thanksgiving through year-end holidays? Are we so tired at the end of the holidays that another day of good will to others is simply too much? Are we not willing to make an extended effort? But, think about it; after the holidays comes the New Year for which many of us make resolutions. How about we resolve to be kinder, more caring, investing more in our relationships? Our resolution could be that we try to retain that Christmas Spirit all year round. If Yoda was here, he would wisely tell us, “There is no try, only do.”

What would it look like if more of us generated a year-round Christmas Spirit? The acts of generosity, kindness, and charity toward others is decided by no one other than ourselves. After all, we are the sum of the individuals around us who generate a collective force that governs and organizes our society. When we “act out” Christmas Spirit, we’re making it visible, and we give it the power to help others. We are also reminding others of their “better angels” and, hopefully, influencing them to let their Christmas Spirit show.

I wish you all the happiness of the season, the joy of seasonal music, the pleasure of buying gifts for loved ones, and the heart-warming gathering of family and friends.

Judy Clark, Principal and Founder

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