

December 2021

HR News & Best Practices

5th Circuit Court of Appeals Extends Stay of OSHA ETS

On Nov. 12, 2021, the 5th Circuit Court of Appeals (the Court) [extended](#) the preliminary stay it ordered for the Occupational Safety and Health Administration (OSHA) [vaccine and testing emergency temporary standard](#) (ETS) on Nov. 6, 2021. The judicial stay will remain in effect until the ETS' legality is ultimately decided in the judicial system.

The Court granted the petitioners' original request for a stay because it found cause to believe there are grave statutory and constitutional issues with the ETS. Both OSHA and parties challenging the ETS in court submitted responses to this legal challenge on Nov. 8, 2021, and Nov. 9, 2021, respectively.

Extending the Stay

After initial review, the Court found that the petitioners' challenges merit a stay until the validity of OSHA's ETS is determined. The Court found:

- A strong showing the petitioners are likely to succeed on the merits of their petition;
- Petitioners would be irreparably injured if a stay pending review is not granted;
- There is no substantial injury to OSHA by issuing the stay; and
- Issuing the stay is in the best interest of the public.

Additional Legal Challenges

Challenges to the OSHA ETS have also been filed in other federal court of appeals circuits. All challenges to the ETS are due by Nov. 16, 2021, in all circuit courts. On Nov. 16, 2021, all lawsuits filed challenging the ETS were consolidated for review in the 6th Circuit Court of Appeals.

Impact on Employers

As a result of this stay, OSHA has suspended implementation and enforcement of the ETS pending future developments in the litigation. This situation is fluid and additional action by the courts is expected. Employers may wish to become familiar with the ETS requirements and should monitor related legal developments in the event future compliance is required.



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Final Forms for 2021 ACA Reporting Released

The Internal Revenue Service (IRS) released final 2021 forms for reporting under Internal Revenue Code (Code) Sections 6055 and 6056.

- 2021 Forms [1094-B](#) and [1095-B](#) are the forms that will be used by providers of minimum essential coverage (MEC), including self-insured plan sponsors that are not applicable large employers (ALEs), to report under Section 6055.
- 2021 Forms [1094-C](#) and [1095-C](#) are the forms that will be used by ALEs to report under Section 6056 and for combined Section 6055 and 6056 reporting by ALEs who sponsor self-insured plans.

No substantive changes were made to the forms for 2021 reporting. These forms are substantively identical to the final 2020 versions.

Final instructions have not been released yet. However, draft instructions (for [Forms 1094-B and 1095-B](#) as well as for [Forms 1094-C and 1095-C](#)) are available, which include updated penalty maximums for 2021. Keep in mind that certain other changes may be made once the instructions are finalized.

Important Dates

Employers should note the upcoming deadlines for Affordable Care Act (ACA) reporting:

- Individual statements for 2021 must be furnished by Jan. 31, 2022.
- Paper IRS returns for 2021 must be filed by Feb. 28, 2022.
- Electronic IRS returns for 2021 must be filed by March 31, 2022.

Action Steps

Employers should become familiar with these forms for reporting for the 2021 calendar year. Note that additional information may become available regarding these forms once final instructions are released.

3 Workplace Perks Part-time Workers Want Right Now

In some cases, part-time employees don't qualify for benefits packages. In others, they are only offered limited perks. Employers can consider offering benefits that speak directly to the unique needs of part-time workers. Here are three to think about:

1. Scheduling Power

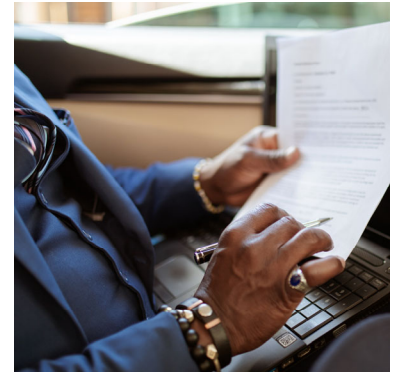
Scheduling autonomy is a huge perk for part-time employees. These workers might not work full time for a variety of reasons, scheduling conflicts chief among them. Allowing part-time employees to choose when they work can be a huge attraction and retention tool.

2. Early Wage Access

This is when an employee receives money, they earned a few days ahead of their normal pay date. This early access can lead to greater overall employee productivity and well-being, as it saves employees from seeking high-interest loans that can lead to further debt. Moreover, since the employees have already earned the money they're gaining access to, there is little risk to employers.

3. Streamlined Communication Solutions

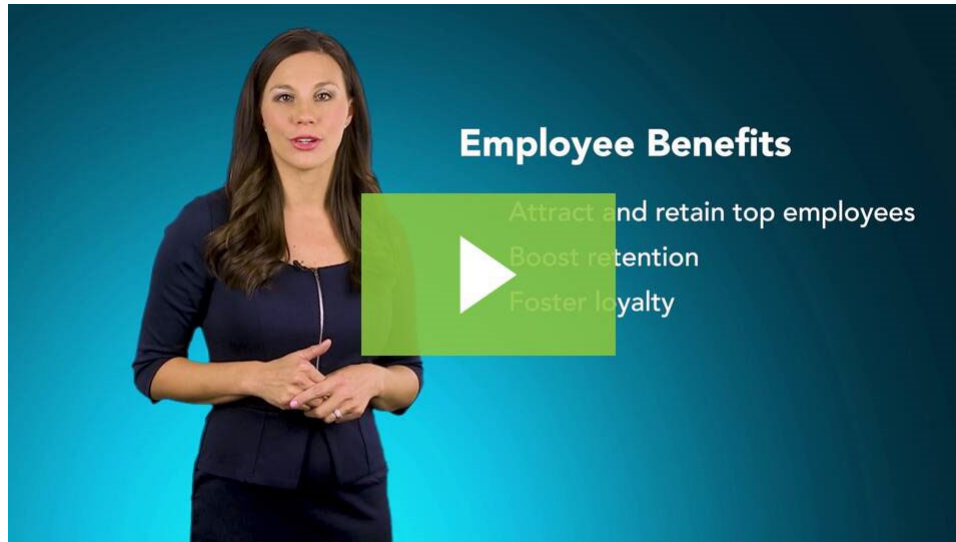
Employers can consider streamlining communication using a consistent technology platform, such as a company webpage or app. On such a platform, employers could post scheduling information and communicate directly with employees in one spot rather than using individuals' personal emails.



Part-time workers can be just as important to businesses as full-time employees. Offering workplace perks that speak to part-time employees' unique needs can be critical for productivity, well-being and retention.

How to Conduct 1-on-1 Benefits Meetings

Employee benefits programs are a big part of attracting and retaining top talent. You've likely worked hard to develop a competitive benefits package, but you may be undermining your hard work by not communicating effectively. Learn some tips for holding 1-on-1 benefits meetings in the video below.



The HR Resource Every Business Needs

Whether you have 5 employees or 500, HR360 provides easy-to-understand guidelines that will help you remain compliant. With HR360, you'll find easy, step-by-step guidance on how to comply with a broad range of laws, from Health Care Reform, COBRA, and FMLA to how to interview, hire, and terminate employees. [Click here to learn more!](#)



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