

# HR News Alert

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**Marshall  
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INSURANCE

## HR Services Announces Approved HR Certification Institute Courses for 2014

Marshall & Sterling's HR Services is pleased to announce that three courses were approved from the HR Certification Institute in 2014. Many HR professionals have to comply with HR re-certification credits to maintain their PHR/SPHR. We have three courses that will allow HR professionals to have that opportunity!

Additionally, these courses are just not for those who have their PHR/SPHR. You can share these courses with your other Human Resources professional and other members of your management and professional team.

### Topics include:

- ◆ Diversity & Harassment - 2.5 Recertification Credit Hours
- ◆ Management Training – 2.5 Recertification Credit Hours
- ◆ Workplace Violence – 1.5 Recertification Credit Hours

More information will be sent out shortly! Any questions, please contact Regina Murdock, HR Services Specialist at 914-962-1188 Ext. 2487 or [rmurdock@marshallsterling.com](mailto:rmurdock@marshallsterling.com)



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Recertification Classes  
APPROVED!

WEBINAR – COBRA  
Fundamentals

New Standard Mileage  
Rates Announced

New Guidance on  
Participation by Same-Sex  
Spouses in Certain  
Employee Benefit Plans

## WEBINAR-COBRA Fundamentals: Understanding COBRA's Basic Requirement

January 28, 2014 @ 2:00 PM EST

The Affordable Care Act has not changed an employer's obligation to offer COBRA to qualified beneficiaries. Join us for a webinar, presented by **Stacy Barrow of Proskauer Rose**, as he provides a general overview of COBRA continuation coverage rules, including their interaction with the FMLA and impact on Exchange subsidy eligibility.

To register, please go to : <https://www2.gotomeeting.com/register/472490274>

## New Standard Mileage Rates Announced



The IRS has issued the **2014 optional standard mileage rates** used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

### 2014 Standard Mileage Rates

Beginning on January 1, 2014, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- ◆ 56 cents per mile for business miles driven
- ◆ 23.5 cents per mile driven for medical or moving purposes
- ◆ 14 cents per mile driven in service of charitable organizations

(continued on next page...)

## New Standard Mileage Rates Announced *(continued from page 1)*

The business, medical, and moving expense rates decrease one-half cent from the 2013 rates, while the rate for charitable service remains unchanged. Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

### **Limitations on Use of Standard Mileage Rates**

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the **Modified Accelerated Cost Recovery System** (MACRS) or after claiming a **Section 179** deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously.

These and other requirements for a taxpayer to use a standard mileage rate to calculate the amount of a deductible business, moving, medical or charitable expense are found in **Rev. Proc. 2010-51**.

### **For More Information**

**Notice 2013-80** contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan.

Our section on **Fringe Benefits** includes more information on employer-provided transportation benefits.

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## New Guidance on Participation by Same-Sex Spouses in Certain Employee Benefit Plans

A new set of **questions and answers** expands on previous IRS guidance announcing that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for all federal tax purposes. The Q&As provide further clarification with respect to the federal tax treatment of certain types of employee benefit arrangements.

### **Key topics addressed by the Q&As include:**

- ◆ The application of the annual contribution limit to **health savings accounts** (HSAs) to same-sex married couples and issues related to excess contributions;
- ◆ The permissibility of mid-year election changes to **cafeteria plans** (also known as section 125 plans) based upon a change in legal marital status and issues related to pre-tax and after-tax contributions for same-sex spouse coverage; and
- ◆ The reimbursement of covered expenses from health **flexible spending arrangements** (FSAs) for a participant's same-sex spouse and the same-sex spouse's dependents.

For more information on these types of employee benefit arrangements, visit our section on **HSAs, FSAs, & Other Tax-Favored Plans**.



*Marshall & Sterling Insurance will continue to provide you with updates and information regarding important issues. Should you have specific questions or need more information, please contact us.*

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