



Season's Greetings from New Life HR Solutions!

December 2013

As 2013 draws to a close....

*This is often the busiest time of year and as the holiday season approaches, we'd like to make sure that we take this opportunity to **thank you** for your continued support, confidence and loyalty and are grateful to all of you who have made our company a success.*

May your holiday season and the new year be filled with much joy, happiness and success.

We look forward to working with you in the coming year and continuing our business relationship for many years to come.

Sincerely,

*Lucille Mavrokefalos
President*

*****New Year Compliance Reminders*****

Happy New Year



Minimum Wage Increase

NY = \$8.00 on 12/31/13

NJ = \$8.25 on 1/1/14

CT = \$8.75 on 1/1/14

Section 195 (Wage Theft Protection Act Notices)

As was done in 2013 - all New York employers must again provide the Notice of Pay Rate and Regular Payday forms to all employees annually between January 1st and February 1st.

FSA relaxes rule on "lose it or use it"

On Oct. 31, 2013, the IRS released Notice 2013-71, which relaxes the "use-or-lose" rule for health FSAs. Under the relaxed rule, an employer may allow employees to carry over up to \$500 of unused FSA amounts to the next plan year. The plan may specify a lower carryover amount as the permissible maximum and also has the option of not permitting any carryover at all. This modification applies only if the plan does not also incorporate the grace period rule, and requires a written plan amendment.

New York City Law Provides Reasonable Accommodation for Pregnancy, Childbirth, and Related Conditions

October 2, 2013, Mayor Michael Bloomberg signed into law an amendment to the New York City Human Rights Law (NYCHRL) that requires employers with four or more employees to provide reasonable accommodations for pregnancy, childbirth, and related medical conditions, unless the employer can prove that the accommodation would cause an undue hardship. The law takes effect 120 days from enactment, on January 30, 2014

Mandatory paid sick leave arrives in New York City

Currently scheduled to take effect on April 1, 2014, the Act will apply only to those employers that employ 20 or more workers in New York City. New York City-based employees (regardless of whether they are employed on a full- or part-time, temporary or seasonal basis) who work more than 80 hours during a calendar year will accrue paid sick time at a minimum rate of one hour for each 30 hours worked. Accrual of paid leave time begins on the first day of employment, but employers may require employees to first work as many as 120 days before permitting them to make use of the time they have accrued. The second phase of implementation will begin 18 months later (currently, October 15, 2015), at which time the Act will expand to those employers with at least 15 City-based employees. The Act will require employers with fewer than 15 City-based employees to provide their employees with unpaid, rather than paid, sick time. Although the Act allows employees to carry over accrued but unused leave time from year to year, it does not require employers to permit the use of more than 40 hours of paid leave each year. Likewise, it does not require employers to pay out accrued, but unused, sick leave upon an employee's separation from employment.

For more information and guidance in all areas of Human Resource Management and Compliance contact us at 631-498-4920 or lmavro@newlifersolutions.com