



How successful could you be if you could focus on what you do best?

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What is a PEO? A Professional Employer Organization or "PEO" is a business that assumes a co-employment relationship with a client company, whereby we handle a variety of employee management and human resource-related services on their behalf.

What We Do: Key HR assists our clients as experts in human resources and benefits

KEY CHANNEL PARTNER OF THE MONTH

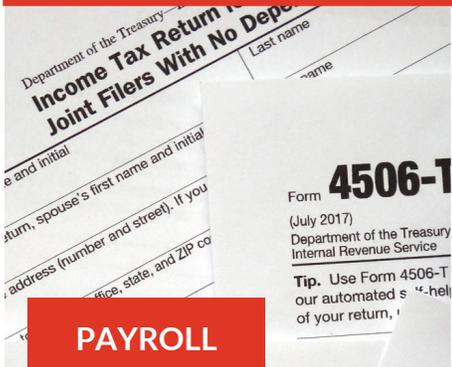
 **STAFF BROKERS, INC.**

administration. We relieve them of the burdensome administrative responsibilities they don't want to do so that they can continue to grow their business and make money.

This Provides you with: More Time, More Protection and a More Attractive Job. According to a recent survey by the Society for Human Resource Management (SHRM), nearly 9 in 10 PEO clients (89%) said that their PEOs significantly reduced their time demands. The smallest companies saved an average of 7 hours a week; those with 50-99 employees saved 23 hours.

Human Resource Key HR specializes in employee management. We assign a dedicated HR specialist to each client to help them identify, recruit, hire and develop the most talented candidates available. We also check in with you face-to-face to make sure your employees are acclimating seamlessly into your organization and that we've done our job to your satisfaction!

- Employee relations support
- Hiring
- Disciplinary action
- Drug testing
- Employee handbooks
- Talent recruitment
- Termination
- Training modules
- Background screening
- Conflict resolution



States Prepare for Federal Withholding Changes

Several states have already made changes to their withholding systems in advance of the scheduled 2020 federal changeover. A redesigned federal Form W-4, Employee's Withholding Allowance Certificate, is to be released by the IRS for use in 2020. The form underwent significant changes based on the tax code overhaul (Pub. L. 115-97) that took effect Jan. 1, 2018 and reduced the personal exemption to zero and modified tax withholding from wages.

New Deadlines: MI, NM, and WV moved their deadlines for submitting Forms W-2 to the state to Jan. 31 from Feb. 28 for 2019. NM also is to require employers with at least 25 forms

to file electronically. However, MI's annual withholding return, Form 5081, Sales, Use, and Withholding Taxes Annual Return, is still due Feb. 28 in 2019, the state treasury department said. The states that have annual reconciliation deadlines of Feb. 28, instead of Jan. 31, are HI, ME, MI, NJ, and OK. Of those states, ME and MI require Forms W-2 to be submitted to the state by Jan. 31. MO retains a Feb. 28 deadline for paper filers for the annual reconciliation and Forms W-2. OK's deadline for submitting Forms W-2 is to move to Jan. 31 from Feb. 28 starting with 2019 forms filed in 2020, the state tax commission said when OK's 2019 withholding tables were released Dec. 18.

Symmetry Tax Updates

The ABCs of THC: What Employers Need to Know About Marijuana Laws

HUMAN RESOURCES



As U.S. support for the legalization of marijuana grows and more states approve marijuana's medical and recreational use, employers must understand the relevant legal developments and how they affect the workplace.

State laws reflect the changing attitude toward weed: Thirty-three states and Washington, D.C., have legalized medical marijuana use, and 10 states have approved both its medical and recreational use. Some states permit limited use of products that contain low levels of tetrahydrocannabinol (THC), the drug's psychoactive component, and some have decriminalized possession of small amounts of marijuana.

So what does this mean for employers? Here are some of the key legal concepts that may influence how employers approach their policies and practices.

Federal Law - All marijuana use is still illegal under federal law. Marijuana is listed as a Schedule I drug under the Controlled Substances Act, which means that it is deemed to have no medical value and a high potential for abuse.

Despite marijuana's Schedule I status, former President Barack Obama's administration issued a memo in 2013 stating that federal prosecutors wouldn't target adults who were growing or using marijuana in accordance with state laws. Instead, the federal government focused its efforts on preventing marijuana sales to minors and stopping drug cartels.

Although President Donald Trump's administration rescinded the Obama-era memo, there hasn't been a ramp up in enforcement, and states continue to approve marijuana use.

In some states, courts have held that federal law pre-empts state medical marijuana laws. In other states, courts have rejected that argument. "It's still a bit of a mixed bag," noted Donald Lawless, an attorney with Barnes & Thornburg in Grand Rapids, MI.

Medical Marijuana - Most states allow marijuana use for medicinal purposes, but the details of these laws vary. For instance, the qualifying medical conditions for which cannabis can be used differ. Qualified patients and their caregivers generally must receive a certification from a medical practitioner and register with the state. Registered medicinal users—or "card-holders"—in some states may have job protections. In NY, for example, they are covered under the state disability nondiscrimination law. And in 2017, the MA high court held that a worker could bring suit against her employer for disability discrimination after she was fired for a positive marijuana drug test.

But state statutes with nondiscrimination provisions for medicinal use typically exclude jobs that require drug testing under federal law, Lawless said. For example, certain commercial motor vehicle operators would be excluded because the Department of Transportation requires them to pass drug and alcohol screens. Employers never have to accommodate on-the-job use, but they may want to explore reasonable accommodations for registered medicinal users in these jurisdictions instead of having blanket policies excluding marijuana users from employment. Some states such as CA, CO and OH do not provide workplace protections for medical users, even if they are following state law and limit their use to off-duty hours. Thus, employers should carefully review the applicable statutes and case law when crafting drug-testing and substance-abuse policies.

Decriminalization - Many states have decriminalized marijuana to some degree. The laws also vary, but they typically remove criminal penalties, such as jail time, for possession of small amounts of weed. In some states, violators just have to pay a fine, but in other states they may end up with a misdemeanor on their record. Employers should note that many cities and states have placed substantial limits on what employers may ask job applicants about their criminal history, including restrictions on questions regarding marijuana-related charges.

Policies and Practices - As medical and nonmedical legalization spreads, it will become increasingly important that employers clarify their policies, said Alyson Martin, co-founder of Cannabis Wire, a publication about key cannabis issues. While it may be unlawful in some jurisdictions to discriminate against workers simply because they have a medical marijuana card, employers can still require sobriety at work and treat marijuana as they would alcohol or prescription drugs, said Rob Wilson, president of Employco USA, a national employment-solutions firm based in IL.

www.shrm.org

EMPLOYEE BENEFITS



U.S. companies added 213,000 workers in January

Companies added more workers than forecast to U.S. payrolls in January, signalling a healthy start to the year for the job market despite the partial government shutdown.

Private payrolls increased by 213,000 after a downwardly revised 263,000 gain in December, according to data released Wednesday from the ADP Research Institute in Roseland, New Jersey. The median forecast in a Bloomberg survey of economists called for 181,000.

Key insights

The results bode well for private payrolls that have been contributing to overall employment growth -- a trend that may be reinforced in the monthly jobs report due from the Labor Department on Friday.

The figures showed gains in almost all industries except natural resources and mining. Manufacturing added 33,000 workers, the most since 2014, while hiring in construction increased to a one-year high of 35,000. Service providers added 145,000 workers. Demand for labor continues to be solid, with employers also reluctant to fire

workers, though the outlook is clouded by uncertainty over the trade war with China and softening global growth. The hiring environment may also have been affected by the five-week government shutdown that ended Friday.

Economist's view

"The job market weathered the government shutdown well," Mark Zandi, chief economist at Moody's Analytics in West Chester, Pennsylvania, said in a statement. Moody's produces the figures with ADP. "Despite the severe disruptions, businesses continued to add aggressively to their payrolls. As long as businesses hire strongly the economic expansion will continue on."

Get more

Professional and business services expanded by 46,000 jobs while education and health services added 38,000 workers. Companies employing 500 or more workers increased staffing by 66,000 jobs; payrolls grew by 84,000 at medium-sized businesses, or those with 50 to 499 employees; and small companies' payrolls gained 63,000.

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WORKERS' COMP



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- JAN. 18 :** Final estimated payment for the 2018 tax year.
- APRIL 15 :** Filing deadline for your 2018 tax return; 1st quarter estimated tax payment for 2019.
- JUNE 17 :** 2nd quarter estimated tax payment
- SEPT. 16 :** 3rd quarter estimated tax payment
- OCT. 15 :** Final extended deadline for your 2018 tax return