



Member Associations of

PRINTING INDUSTRIES OF CALIFORNIA

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Headline Summary

- Post OSHA Form 300A
- IRS Mileage Rates
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- New Minimum Wage
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IRS Mileage Rates

The Internal Revenue Service standard mileage rates in calculating the deductible costs of using a car for business, as of Jan. 1, 2017, are 53.5 cents a mile, down from 54 cents a mile in 2016.

The business use rates are down from 57.5 cents a mile in 2015. The rate adjustment takes into account all the costs associated with owning a car, including insurance and repairs, while the other adjustment primarily takes oil and gas costs. This is the fifth year in the last 16 years that the business rate has fallen.

The standard rates are the simple option for taxpayers to use. The other option is to claim deductions based on the actual costs of using a vehicle. In either case, you need to keep records to prove how far you drove and when and for what purpose.

WatchDog

Guarding the Business of Print

January 2017

Post OSHA Form 300A

OSHA requires that employers post from February 1st to April 30th a summary of the job-related injuries and illnesses that occurred last year. Employers are only required to post the Summary (OSHA Form 300A), not the OSHA 300 Log.

Those employers with 10 or fewer employees are normally exempt from federal OSHA injury and illness recordkeeping and posting requirements.

The summary must list the total numbers of job-related injuries and illnesses that occurred in 2016 and were logged on the OSHA 300 form. Employment information about annual average number of employees and total hours worked during the calendar year is also required.

Companies with no recordable injuries or illnesses in 2016 must post the form with zeros on the total line. All establishment summaries must be certified by a company executive.

The form should be displayed in a common area wherever notices to employees are usually posted. A copy of the summary must be made available to employees who move between work sites, such as construction workers, and employees who do not report to any one location on a regular basis.

If you need direction on completing the OSHA 300 forms, there is a brief tutorial at the following website: <https://www.osha.gov/recordkeeping/tutorial/508.html>.

2017 Labor Law Posters

All California businesses must display up-to-date labor and safety notices where all employees can see them to be in compliance with federal and state laws.

The 2016 all-in-one poster does not meet the federal and state 2017 requirements.

Companies will also have to update their Industrial Welfare Commission Wage Order (#1 Manufacturing or #4 Administrative) given the new state minimum wage increases.

You can order posters at the same rate as in previous years. For example, the cost for the 2017 all-in-one poster and Wage Order is \$24.50 each, which includes postage and sales tax. Since you'll need both posters, we are offering a combination package for the reduced price of \$45.00. If you need the City of Los Angeles, County of Los Angeles (unincorporated), or City San Diego notices, we have a package that includes the all-in-one, IWC, and the local notice for the low price of \$52.00.

To pre-order your 2017 All-in-One poster and Wage Order, contact Emily Holguin at 323-728-9500, ext. 262 or email emily@piasc.org.

New Minimum Wage

On January 1, 2017, California's minimum wage increases to \$10.50 per hour for businesses with 26 or more employees. For businesses with 25 or fewer employees, the minimum wage will continue to pay the current minimum wage of \$10 per hour.

The increase for larger businesses is a result of SB 3, a bill that will increase the minimum wage in California to \$15 per hour by 2022. Small businesses will not be required to begin the scheduled increases until 2018 and will have until 2023 to reach the \$15 per hour rate.

Business within Los Angeles County (unincorporated) and cities in the state have their own minimum wage. Members can find a list of local minimum wage rates at <http://bit.ly/PICMinWageTable>.

Eating in the Workplace

The California Code of Regulations, Title 8, Section 3368 ("General Industry Safety Orders"), provides guidelines for employers, including printers, who allow employees to eat on the company's premises.

The guidelines read as follows: "Food and beverages shall not be stored or consumed in a toilet room or in an area where they may be contaminated by any toxic material."

In the past, Cal/OSHA has cited printers for violating this guideline.

Cal/OSHA is especially concerned about employers who allow employees to eat while working at the press.

The employer must establish rules that employees should not consume food or beverages when directly in contact with equipment or near hazardous materials with which they are working—for example, directly on the press or at the press or near open containers of hazardous materials.

New OSHA Electronic Submission

OSHA has instituted provisions that call for certain employers to electronically submit injury and illness data that they already record. The new reporting requirements, which will apply to printing companies, will be phased in over two years.

Companies with 250 or more employees in industries covered by the recordkeeping regulation must submit information from their 2016 Form 300A by July 1, 2017. These same employers will be required to submit information from all 2017 forms (300A, 300, and 301) by July 1, 2018. Beginning in 2019 and every year thereafter, the information must be submitted by March 2nd.

Companies with 20-249 employees in certain high-risk industries must submit information from their 2016 Form 300A by July 1, 2017, and their 2017 Form 300A by July 1, 2018. Beginning in 2019 and every year thereafter, the information must be submitted by March 2nd.

States with their own OSHA program, like California, must adopt requirements that are substantially identical to the requirements in this final rule within 6 months after publication of this final rule.

OSHA will provide a secure website that offers three options for data submission. First, users will be able to manually enter data into a webform. Second, users will be able to upload a CSV file to process single or multiple establishments at the same time. Last, users of automated recordkeeping systems will have the ability to transmit data electronically via an API (application programming interface).

The site is scheduled to go live in February 2017.

State Sales Tax Rate Drops

The statewide sales and use tax rate will decrease one quarter of one percent (0.25%) from 7.50 percent to 7.25 percent on January 1, 2017. The decrease in the statewide rate is effective for all cities and counties in California; however, actual sales and use tax rates will still be higher than the statewide rate in many areas in California due to the addition of district taxes.

Proposition 30 was approved by California voters in November 2012 to temporarily increase the sales and use tax by 0.25 percent; the increase imposed by Proposition 30 expires December 31, 2016.

The tax rate increase listed below applies only within the City of Long Beach. (*Please note:* This new rate will not be available on the BOE's website until January 1, 2017.)

New District Tax

City of Long Beach

Prior Rate: 9.00%

New Rate: 9.75%

For a complete list of 2017 Sales & Use tax rates, follow this link: <http://bit.ly/2017SalesTax>.

