

HR Nightmares

What's Keeping Us Up at Night?

Mary Drobka

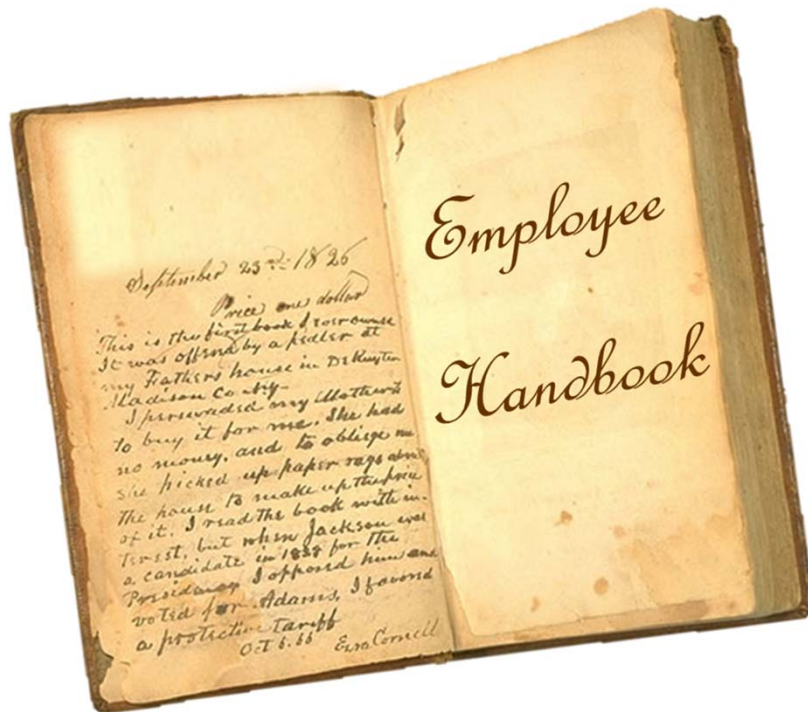
Sarah Bhagwandin



Davis Wright
Tremain LLP

DEFINING SUCCESS TOGETHER

Out-dated Handbooks and Policies



Overbroad social media policies that may limit "protected concerted activities"

Alcohol and Drug-Free Workplace policies

Outdated EEO, Reasonable Accommodation, Anti-harassment policies

Sick Leave, PTO and Leaves of Absence policies

Wage and Hour Compliance

Jobs that are misclassified as exempt from overtime

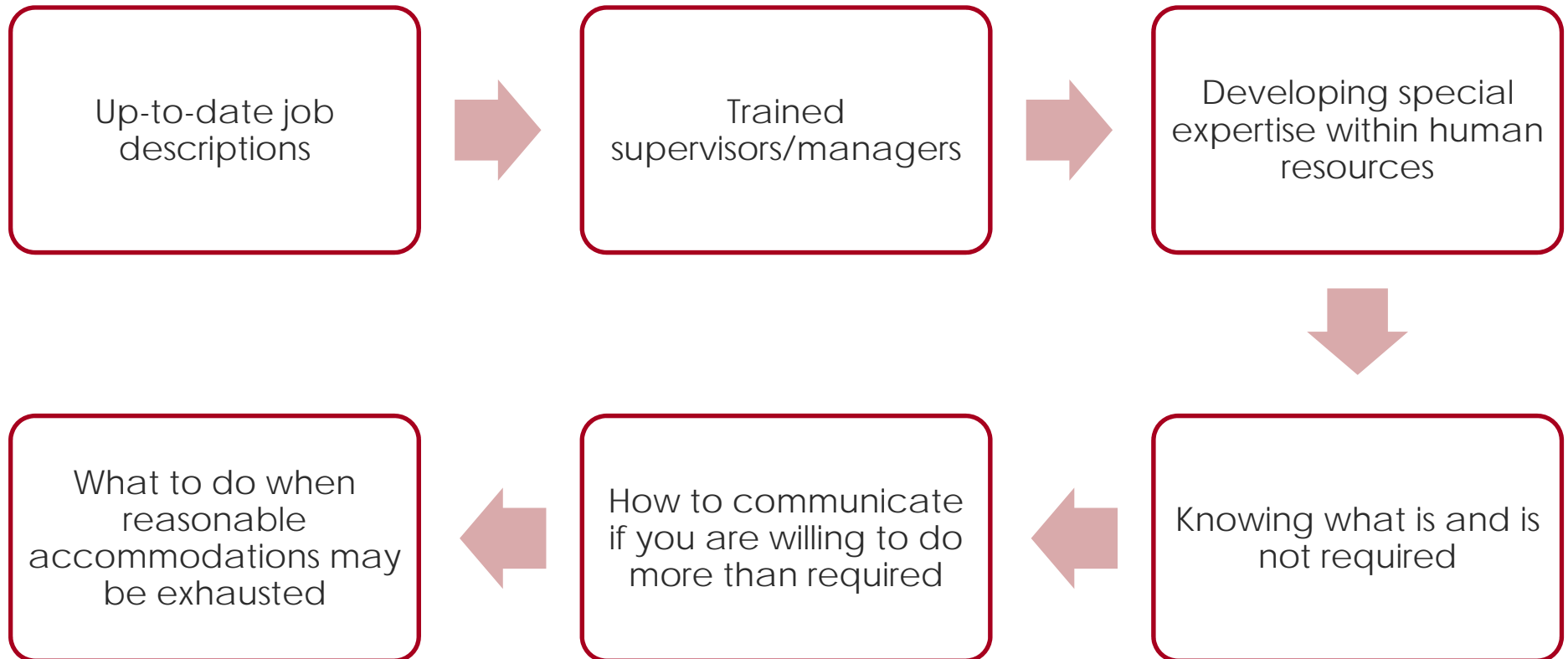
Failure to identify all “compensable time” worked by nonexempt employees

Failure to properly compute the “regular rate”

Failure to compensate nonexempt employees for missed breaks and meal periods



Interactive Reasonable Accommodation Process



403(b) Plans

Common Pitfalls in Administration

Failure to properly apply “universal availability” rule

Failure to test employer matching contributions

No Plan Document

Coordinating contribution limits (401(a), 403(b) and 457)

403(b): \$17,500 + \$5,500, 15-year catch-up

457(b): \$17,500, special 3-year catch-up

Executive Compensation

How to Structure the Package

Managing
Expectations

Rules for deferred compensation plans
of non-profits are more restrictive

Rolling Risks of Forfeiture Disallowed

Determining the Term

Layering



403(b)/401(k) + 457(b) + 457(f)

Executive Compensation Planning for the Exiting Executive



Implications of extending medical coverage at termination under a self-insured plan

Tax implications of Form of Payment

Installment Payments

Lump Sum

Advising executive on maximizing contributions

15-year catch-up

Last 3 years of employment

Questions?



marydrobka@dwt.com

206-757-8031



sarahbhagwandin@dwt.com

206-757-8011