

The Next 2 Years: Your People

Trends, Tools and Tech For Finding and Motivating Your
People Through 2018



With

GENE MARKS

Of

The Marks Group, P.C.

The
Washington
Post

Forbes

THE HUFFINGTON POST



Inc.

Entrepreneur
MAGAZINE

Your Employees: 6 Biggest Trends in 2016-2018

1. Washington

45 percent of employers are planning to raise their minimum wages in 2015 - 2016..

53 percent of those will increase it by at least \$2 per hour, with 32 percent raising it by at least \$3 an hour.

Paid time off legislation in more and more cities.

Minimum Wage Increases

Nearly 30 percent of businesses with fewer than 250 employees are planning to add full-time, permanent employees this year, up from 22 percent in 2014..

Hiring up

Source: Wall Street Journal

Today, African-American, Asian American and Hispanic consumers account for more than 120 million people combined (38% of the total population). These groups are projected to increase by 2.3 million each year before becoming a numeric majority of the population by 2044, according to the U.S. Census.

The New America

Source: Wall Street Journal, Nielsen

**One third of CEO's will be
female in the next 10 years**

**The number of U.S. residents older than 65 will double
in the next 30 years.**

**The LGBT community spent \$850
million in 2013**

Demographics are changing

Nearly 25 percent of employers plan to hire part-time workers over the next 12 months, up 6 percentage points over last year.

The freelance population is now more than 42 million people.

Elance (now UpWork), an outsourcing site, has seen registered users grow from 4m in 2012 to 10m in 2014.

An increase in part-timers and independent contractors

Tele-working has grown 80% since 2005..

36% of employees surveyed would choose flex arrangements over a pay increase.

95% of employers surveyed say telework has a high impact on employee retention.

Fathers have tripled their time with their children since 1965.

An explosion in flexible and open working arrangements

Facebook has more than one billion users.

90% of all Internet traffic in 2017 will be video.

Mobile traffic is growing 1.5x per year.

The average U.S. adult spends 141 minutes a day using mobile devices.

A huge increase in tech expectations

Sources: Mary Meeker, Brian Solis

Washington's Impact

Immigration Reform.

Overtime.

Minimum Wage.

Paid time off.

Independent Contracting Rules.

“Quickie” Union Elections.

NLRB Joint Employer.

Current National Minimum Wage: \$7.25 per hour.

New Federal Minimum Wage: \$10.10 per hour

Approved increases:

- SF: \$15.00 by 2018**
- LA: \$15.00 by 2020**
- Chicago: \$13.00 by 2019**

Pending increases:

- NYC: \$15.00 by 2019**
- DC: \$15.00**
- San Diego: \$11.00**

Minimum Wage - Public

45 percent of employers are planning to raise their minimum wages in 2015..

Facebook: Requires vendors and contractors to pay \$15.00 an hour and provide paid time off.

Microsoft: Requires contractors to provide paid time off.

Ikea raised to \$10.76

Walmart/Gap raised to \$10.00

Target/TJ Maxx raised to \$9.00

Minimum Wage - Private

Trend:

Minimum Wage is going up nationwide. Expect a rise in the national rate to \$10.10.

Action:

Consider price increases, technology, overhead review.

Minimum Wage

Fair Labor Standards Act:

**Exempt from OT pay: make >\$24K annually,
supervise employees, work as a 'professional.'**

**FLSA rules have been updated twice in 40
years, most recently 11 years ago.**

**New executive order planned: potential
increase of exempt pay to \$56,680.**

Overtime Pay

Trend:

Exempt wages will increase. More people will be legally entitled to overtime.

Action:

Review your payroll and consider your potential exposures.

Overtime Pay

2014 State of the Union:

-“43 million workers have no paid sick leave”

-Sept 2015 – Federal contractors must now provide one hour of paid sick leave for every 30 hours worked, minimum 7 days per year. Effective 2017.

-President asks Congress to mandate 7 paid sick days per year for employers with more than 15 employees

Paid Time Off

Cities and States respond since SOTU:

-Chicago, Philly, Pittsburgh, Seattle, Tacoma, DC all pass paid sick leave laws.

-California and Mass establish paid time off requirements.

Paid Time Off

**Netflix –unlimited
time off for new
parents for 1 year**

**Hilton – hourly workers
now get 10 weeks paid
time off**

**Twitter - does not
track the amount
of vacation/PTO
days its employees
take.**

**CarMax - salaried
associates granted
as many paid days
off as they feel
they need for their
health and well
being.**

Paid Time Off

Trend:

**Expect continued changes at regional level, not Federal.
Outcome of Presidential election will decide if this goes
national.**

Action:

**Consider being proactive and establishing your own
PTO policy..**

Paid Time Off

April, 2015

- Expedite union elections at non-union companies.**
- Employer must post a 'petition of election' within 2 business days of filing.**
- Disputes and Statement of Position must be heard within 8 days of filing.**
- Elections held 10-25 days after filing.**

NLRB “Quickie” Elections

Trend:

A much quicker way to unionize.

Action:

If you believe your company is exposed to unionization, hire a labor attorney and get your ducks in order.

Quickie Unionization

August, 2015

NLRB said it will consider factors such as whether a company exercised control over employees "indirectly through an intermediary, or whether it has reserved the authority to do so" in determining whether companies are joint employers.

Before the ruling, companies had to have exercised "direct operational and supervisory control" over employees to be considered joint employers.

NLRB Joint Employer Ruling

Gives larger companies a say over your benefits, employment practices and pay and reduces your autonomy.

Franchise industry concerned: individually-owned franchises, which are often owned by small companies, could now be drawn into national labor disputes and increase the likelihood of union 'campaigns' against national businesses, while forcing small businesses to become engaged in protracted, unnecessary and costly legal battles.

NLRB Joint Employer Ruling

Trend:

Subcontractors, franchises businesses may be affected by joint employer rules with their larger customers.

Action:

Review this rule with your labor attorney and make sure you're not exposed.

NLRB Joint Employer Ruling

Washington's Impact

Immigration Reform.

Overtime.

Minimum Wage.

Paid time off.

Independent Contracting Rules.

“Quickie” Union Elections.

NLRB Joint Employer.

What Have We Learned?

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Your Employees: 6 Biggest Trends in 2016-2018

1. Washington
2. Healthcare

The Affordable Care Act

- | | |
|--|--------------|
| 1. Provide subsidies to low and moderate income Americans | TRUE |
| 2. Prohibit insurers from denying coverage because of health status | TRUE |
| 3. Provide tax credits to small biz that offer coverage to employees | TRUE |
| 4. Allows a govt panel to make decisions about end-of-life care | FALSE |
| 5. Allows undocumented immigrants to receive financial help from the government to buy health insurance | FALSE |

The Affordable Care Act

- | | |
|---|--------|
| 6. Creates a new government run insurance plan to be offered with private plans | FALSE |
| 7. Requires all businesses to provide health insurance to their employees | FALSE |
| 8. It's perfectly acceptable to take your daughter to a Miley Cyrus concert. | FALSE! |

The Affordable Care Act

THE PROMISE –

Patient Protection and Affordable Care Act
March 23, 2010

- **\$1.1 Trillion cost**
- **\$140 Billion reduction in the deficit**
- **Coverage for all: Cover 2/3 of the uninsured (the rest on Medicaid).**
- **A new market for 30–34 million uninsured.**
- **State exchanges provide consumer protection/risk pooling/lower costs**

5 Essential Terms

1. Individual Mandate
2. Employer Mandate
3. Essential Health Benefits
4. Small Business Healthcare Tax Credits
5. Healthcare Exchanges

..

The Individual Mandate

- Beginning 2014 everyone must have coverage, either purchased individually or provided by an employer
- By 2019: Penalties for the individual is the higher of \$695 or 2.5% of Adjusted Gross Income.
- The Phase-In: \$95 or 1% of AGI in 2014, \$325 or 2% of AGI in 2015
- Exemptions: Can't afford coverage, Indian tribes, hardship, religious conscience

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The Employer Mandate

- **1/1/15: >100 FTEs**
1/1/16: >50 FTEs
- **Penalties for companies are \$2,000 per employee with the first 30 FTE exempt**
- **No requirement to provide insurance for PT employees**

Full Vs. Part Time Employees

Full Time Employee: 30 hours/week or 130 hours per month.

Family members are excluded

“Common Control”

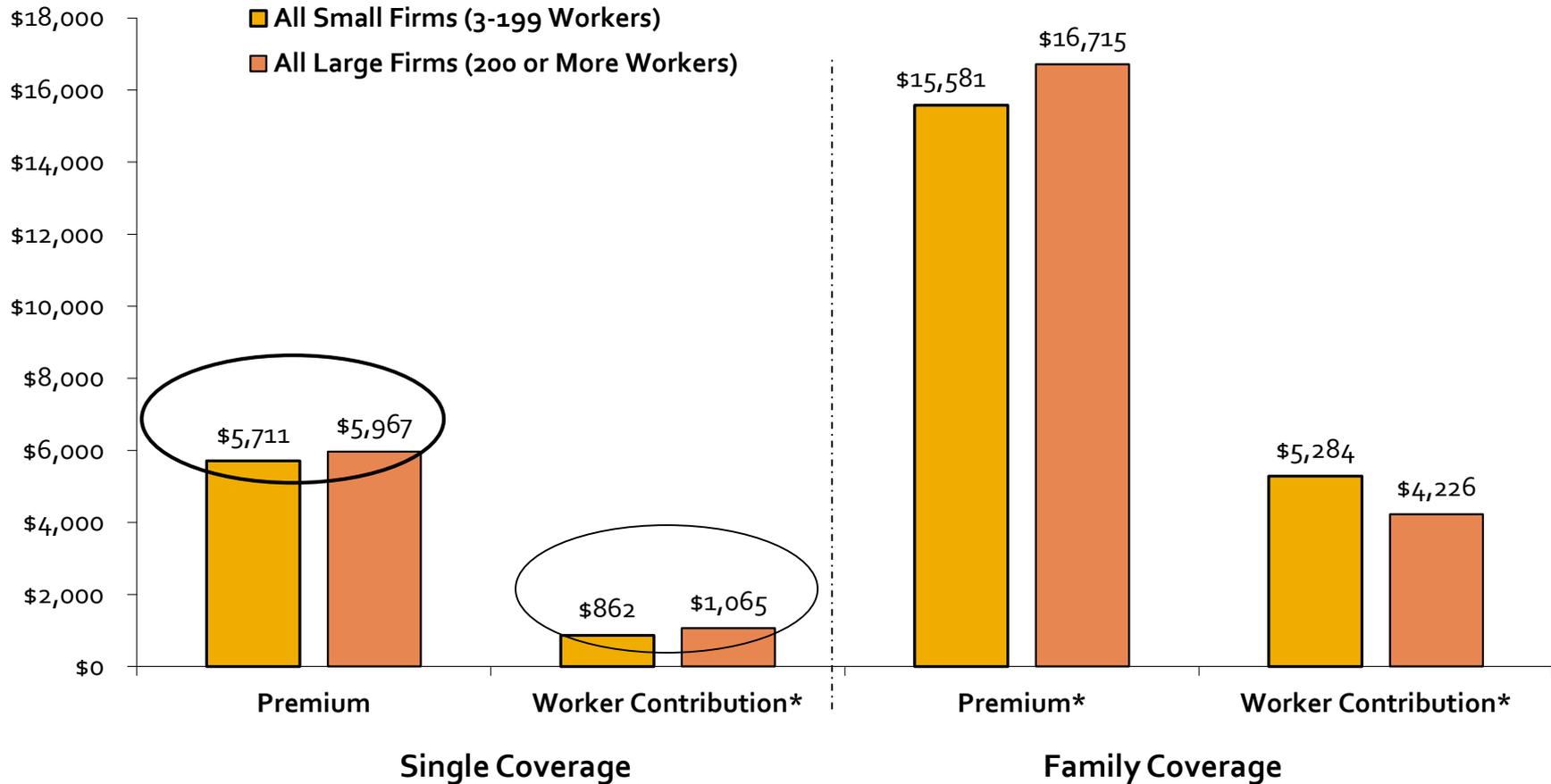
You cover the Full Timers

You include the Part Timers in your FTE calculation

The Math

- Assume “common control”
- 97 employees who work more than 30 hours per week
- 200 hours of part-time work is performed per week by 12 other workers. $200 \times 52 = 10,400$ hours that year
- Divide by 2080 (40 hour week for 52 weeks per year)
- you have 5 additional Full Time Equivalent Employees
- you have a total of 102 FTEs

The Employer's Dilemma



* Estimates are statistically different between All Small Firms and All Large Firms ($p < .05$).

SOURCE: Kaiser/HRET Survey of Employer-Sponsored Health Benefits, 2013.

The Math

Number of FTE	55
Health care premiums	\$330,000*
Employer Covered	\$275,000**
Penalty	\$50,000
*55 x \$6,000 average per Kaiser study	
**55 x \$5,000 average per Kaiser study	

DO YOU HAVE >50 FTEs in 2016?

NO?

- No health insurance requirement**
- No penalties**
- Tax credit available**
- Be careful about “group plans”**

DO YOU HAVE >100 FTEs in 2015?

DO YOU HAVE >50 FTEs in 2016? YES?

You must provide (and pay for) a health plan for your **FULL TIME WORKERS** that covers 60% (a "bronze" plan) of their costs.

AND

It must be affordable. The employee can't be paying more than 9.5% of his/her **HOUSEHOLD** income for healthcare premiums.

THAT 9.5% THING?

1. You offer health insurance coverage that meets the minimum requirements
2. A FT employee is paying more than 9.5 percent of his household income for healthcare premium
3. AND he obtains health insurance through the public exchange
4. AND he receives a subsidy for coverage because he meets Fed Poverty Limitations (FPL)

You pay a penalty of \$3,000 per employee receiving the subsidy.

Rule of Thumb

Rule of thumb: Single people earning up to \$46,000

Watch Out For Cadillac Plans

Cadillac Plan:

- benefits above the 'essential benefits'
- mostly paid for by employers
- little/no deductibles

Argument: encourages over-use of the system

January 1, 2018:

- if employer cost is more than \$10,200 (individual) or \$27,500 (family)
- 40% excise tax on the employer/sponsor plan cost

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**YOU WILL CHOOSE (AND PAY FOR)
ANY (OR A COMBINATION) OF THESE
PLANS:**

Bronze: Covers 60% of total costs

Silver: Covers 70% of total costs

Gold: Covers 80% of total costs

Platinum: Covers 90% of total costs

Essential Health Benefits

Ambulatory patient services

Emergency services

Contraception

Hospitalization

Maternity and newborn care

Mental health and substance use disorder services,
including behavioral health treatment

Prescription drugs

Rehabilitative services and devices

Laboratory services

Preventive and wellness services and chronic disease
management

Pediatric services, including oral and vision care

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The Tax Credit

- <25 FTE
- <\$50,000 average salary
- 35%–50% credit for health insurance
- Starting in 2015 you'll need to buy your insurance from a state healthcare exchange—
Small Business Health Options Program (SHOP)
- Must pay >50% of health insurance

5 Essential Terms

- 1. Individual Mandate**
- 2. Employer Mandate**
- 3. Essential Health Benefits**
- 4. Small Business Healthcare Tax Credits**
- 5. Healthcare Exchanges**

SHOP Exchanges (Small Business Health Options)

- Live on 11/15/14
- Employers can buy through SHOP or from private agents.
- Private insurance plans
- Multi State Health Plans (min 2 are required)

**WHAT
DO YOU DO?**



Your Options

1. **Drop All Coverage** →
2. **Work the loopholes**
“skinny plans”
push to Medicaid
3. **Shift Costs: Bronze + High**
Deductible Plans + HSA



HSA's Are Popular!

At the end of 2013, HSAs have grown to an estimated \$19.3 billion in assets (25% increase) and 10.7 million accounts (30% increase).

The average HSA balance is up 10 percent year-over-year to about \$2,300.

HSA's: The Facts

HSA's are savings accounts.

Must be paired with a high-deductible plan.

Employers of account holders make tax-free contributions to workers' accounts.

Provided the funds are used to pay for out-of-pocket health care expenses, the money deposited in an HSA is never subject to Federal income tax.

Amounts can rollover. Earnings are tax free.

Individuals can contribute \$3,300 this year (Families \$6,550) and those 55+ can contribute another \$1,000 (\$2,000 per family)

HSA's: The Facts

No OTC drugs.

Non-qualified expenses penalty increased from 10% to 20% .

In most cases, cannot be used to pay monthly insurance premiums.

Your Options

- 1. Drop All Coverage**
- 2. Work the loopholes:
“skinny plans”
push to Medicaid**
- 3. Shift costs: Bronze + High Deductible
Plans + HSA**
- 4. Drop But Compensate**

New IRS Ruling

Begins July, 2015 for C Corps. Begins January 2016 for S Corps.

Targets employers who do not offer a plan, but reimburse (or pay directly) for health care coverage (an employer payment plan) which has to be compliant with ACA.

Fines of \$100/worker/day or \$36,500/worker/year, maximum \$500,000 per firm.

Applicable to any firms employing more than one person.

Your Options

- 1. Drop All Coverage**
- 2. Work the loopholes:
“skinny plans”
push to Medicaid**
- 3. Shift costs: Bronze + High Deductible
Plans + HSA**
- 4. Drop But Compensate**
- 5. Private Exchanges**

Private Exchanges

Aon Hewitt, Mercer, Buck, Towers Watson.

Big Players

**Walgreens, IBM, GE, Dupont, Conn. Business
Industry Assoc....40 million people by 2018**

Big Participation

Defined Contribution, Pre-Tax, Easier to Budget

Upsides

Smaller Network, Employees May Pay More

Downsides

The Benefits

- **Drop in Premiums!! Rise in Coverage!!**
- **Small businesses excluded and get a tax credit**
- **Business opportunities from growth in healthcare/bigger market**
- **Easier for workers to move from jobs**
- **Easier to budget**
- **Potential less admin for small companies**

Issues to Watch

“Risk Corridors” end after 2016.

2016 rate requests from insurance companies are at 30–50% increases in some states.

2016 rates going up...*

State	Rate Requested	Rate Approved
Tennessee	36.3%	36.3%
North Carolina	35%	Pending
Kentucky	25%	25%
Florida	5%	10%
Georgia	20%	Pending

*as of August 27, 2015

“Insurers now have data showing what the risk pool looks like. Initially in 2014 they were completely guessing.”

**Larry Levitt
Kaiser Family Foundation
June, 2015**

Issues to Watch

“Risk Corridors” end after 2016.

2016 rate requests from insurance companies are at 30–50% increases.

Consolidations (Anthem/Cigna, CVS/Target Pharm, Aetna/Human, hospitals nationwide)

“...the U.S. health-care system is heading down the same path with a record number of hospital mergers and acquisitions—95 last year—some creating regional monopolies that, as in all monopolies, will likely result in higher prices from decreased competition”

The Wall Street Journal
April, 2015

Issues to Watch

“Risk Corridors” end after 2016.

2016 rate requests from insurance companies are at 30–50% increases.

Hospital consolidations

2016 Elections

Great Resources

Kaiser Foundation:

kff.org

ACA:

healthcare.gov

Wonkblog:

washingtonpost.com/blogs/wonkblog

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Your Employees: 6 Biggest Trends in 2016-2018

1. Washington
2. Healthcare
3. Outsourcing

The 20 Rules:

IRS Topic 762 – “Independent Contractor vs. Employee”

Publication 15-A – “Employer’s Supplemental Tax Guide”

Behavioral Control

When/Where

What Tools

Hiring Others

Financial Control

How Paid

Other Clients

Type of Relationship

Contract, 1099

Independent Contractor Relationship

Duties, terms and payment

Clear statement of contractor relationship

Hiring of others

Confidentiality, non-compete

Independent Contractor Agreement

Where To Find

**UpWork (Elance/oDesk), Guru, Freelancer,
Craigslist**

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Outsourcing has become a significant method for getting more work done with your existing workforce (and keeping them happy). But there are risks.

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4. The New HR Manual

1 - Marijuana

Re-evaluate if you're in a legal state.

2 - Paid Time Off

Implement if required or consider adding as a benefit.

3 - Immigration

**Proceed with caution if any worker is undocumented.
Use an attorney.**

The New HR Manual – The Top 12 of 2015

4 - Safe Driving

Policies needed for devices in cars.

5 - E-Cigarettes

Review and amend your smoke-free workplace policies.

6 - Pregnancy

Create strong policies against pregnancy discrimination.

The New HR Manual – The Top 12 of 2015

7 - Wellness Programs

Provide incentives but be careful to make voluntary.

8 - Workplace Bullying

Proactive policies with complaint procedures.

9 - Domestic Violence

**Statement against.
Workplace rules in place to protect others. Need full disclosure.**

The New HR Manual – The Top 12 of 2015

10 - Overtime

Review worker classification and make sure all rules are posted.

11 - Interns and Volunteers

Check with local laws. Policies against discrimination and harrassment.

12 - LGBT Rights

Review policies based on local laws. Policies against discrimination and harassment.

The New HR Manual – The Top 12 of 2015

True/False: Gene Marks' latest book went to #1 on Amazon

FALSE

THE MANUFACTURER'S BOOK *of* LISTS

Compiled and Edited by Gene Marks



70+ LISTS
from dozens of
**MANUFACTURING
EXPERTS**
to help you run your business
MORE PROFITABLY

AUTHOR OF THE BEST SELLING STREETWISE SMALL BUSINESS BOOK OF LISTS

GENE MARKS



IN GOD WE TRUST

EVERYONE ELSE PAYS CASH

From his Forbes,
Business Week
& American City
Business Journals columns

Simple Lessons
from
Smart
Business
People

True/False: Gene Marks' monthly newsletter is read by over one million people

FALSE

www.genemarks.com

A Quicker! Better! Wiser! Monthly Report **10** THE PERFECT

Gene Marks' Business Outlook, September 2011

September: A Big Month Ahead

August was quite a month in Washington DC — excessive hot air, earthquakes, hurricane. And Congress was barely in session.

For the economy, August was not a good month.

Not that there weren't some bright signs. Durable goods orders came in strong. Personal income and expenditures were both up. Consumer delinquency rates fell to pre-crisis levels. Commercial property prices rose. The Baltic Dry Index rallied. WalMart reported higher profits. Leading indicators were up and oil fell to \$81 a barrel.

But the fall in oil, for example, was due to a slowing economy. In fact the Fed revised its estimate of annual GDP growth from an anemic 1.3% to a feeble 1.0%. Inflation, though still low, rose this past month as did the price of gold. The Pulse of Commerce Index remained weak. Small business optimism dipped for the fifth month in a row. Regional Fed's in Philadelphia, New York and the Midwest reported contractions in activity. Weekly unemployment claims are holding steady, if not slightly increasing, and activity around the country was just...less. The latest auto traffic and truck tonnage indexes both decreased. The construction industry is on life support: architectural billings, housing starts, and existing home sales are down. Dell cut its forecast. HP got out of the com-

puter business. Steve Jobs stepped down. Oh, right, and Standard & Poor's downgraded our national debt, causing wild fluctuations in the stock market. This was after our government's debt "seal" at the beginning of the month, which basically kicked the problem to a politically charged debt "super" committee tasked with either reducing the debt or reducing our national defense. Meanwhile, China builds new ships and missiles and Russia lays claim to pieces of the arctic.

And the best is yet to come.

Because as Congress reconvenes after Labor Day, we're looking at a fun filled month of September. And I know at least four things that will happen this month that will impact us all well into 2012.

1. **The Debt Super Committee.** This bi-partisan (but VERY partisan) committee will be meeting to figure out ways to reduce our national deficit. They've been charged to either

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INSIDE THIS ISSUE

Business Outlook.....	1-2
Technology To Watch.....	3-5
Top Reasons Why Businesses File for Bankruptcy.....	6
Penny Pincher Almanac #1 <i>Online Meetings</i>	7-8
Services to Consider.....	9
Penny Pincher Almanac #2 <i>Your Attorney Is Evaluating You Too</i>	10-11
Great Insights From Around The Web.....	12-13
Forbes Article #1 <i>Google Buys Motorola Mobility...And So Begins The Dark Ages</i>	14-15
Forbes Article #2 <i>Notes From The Sage Conference</i>	16-17
About Gene Marks.....	18

agree on a solution or there will be across the board cuts primarily in defense. The expectation is, like it always was, that this "super" committee will not achieve super results. Instead we can expect token gestures of deficit cutting with the rest coming out of our defense budget. Few think that these members will be able to step up to the problem of entitlements which

Continued page 2

What Have We Learned?

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Choosing the right healthcare options is critical for recruiting and productivity.

Outsourcing has become a significant method for getting more work done with your existing workforce (and keeping them happy). But there are risks.

What Have We Learned?

There are at least 12 HR issues that every employer needs to address this year to remain competitive and attractive to the best people.

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5. Pay and Perks

Charity: \$25 per hour of non-profit work for a total cap of \$10,000 per employee.

Parental leave: Expectant mothers 4 weeks off before a delivery and 14 weeks after. Fathers (and other non-birth parents) can take 6 week parental leave.

Wellness center: on site doctors



Retention

Reimbursed training

Unlimited vacation

Discounts w/local merchants

Free food/lunch/drinks

Flu shots

Free stuff

Retention

Amazing Clubs

CardCash (Plastic Jungle)

Citi – Thank You

Timeshares

Free Stuff

Reimbursed training

Unlimited vacation

Discounts w/local merchants

Free food/lunch/drinks

Flu shots

Free stuff

Ping Pong/foosball table

Sports

Community service

Maternity/paternity leave

Childcare

Paid for

housekeeping

services (Evernote)

Quitting Bonus (Zappos)

Retention

AnyPerk

Pre-negotiated perks for \$10/employee/month

UpCounsel

The Elance for attorneys

gNeil

All govt and employment forms for download

HR Webforms

HR paperwork - from appraisals and reviews to terminations and more.

HR Management

ZipRecruiter – mashes up hundreds of recruiting sites and manages candidates

Work4 - drives quality candidates from Facebook, LinkedIn and Twitter (58% of employees are more likely to apply to a company via social media)

InstaWork – you tell position and they send list of qualified candidates and schedule interviews. Founded by 2 Google execs and venture backed.

Intelius or Checkr- will help you review the background of everyone you hire, minimizing the risk of unexpected “surprises” from disrupting your new employer-employee relationships.

New Tools To Find People

Zenefits - 2,000+ companies, 50,000+ employees, \$84m funding @ \$4.5 billion valuation - benefits, payroll, onboarding, time off, and more.

Gusto (formerly ZenPayroll) – online, “beautiful” payroll, \$26m funding

New Tools To Manage People

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5. Pay And Perks
6. The Mobile Worker

Salesforce/Dynamics/Zoho

Customer relationship management

FindMyShift/Toggle

Time and billing

Skype/Oovoo

Video conversations

Freeconferencecall

Conference service

Working wherever...

GoToMyPC/LogMeIn/Remote Desktop

Remote connectivity

Join.me

Screen sharing

Office365/Google Docs

Documents, Spreadsheets

OneDrive/DropBox/Google Docs

Storage

Collaboration, Connecting, Sharing

Basecamp/Asana

Inexpensive cloud based project manager

Slack

Internal messaging w/history and search

EchoSign/DocuSign

Doc management, e-signatures and storage

ZenDesk

Tracks issues/problems to resolution

**Project/Problem Management and
Communication**

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The cloud is enabling a great degree of collaboration and communication to help manage people well.

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