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PRINTING INDUSTRIES OF CALIFORNIA

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### Headline Summary

- Post OSHA Form 300A
- Reporting Cash-based Sales
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## Mileage Allowance

**Beginning on Jan. 1, 2011**, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 51 cents per mile for business miles driven
- 19 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs as determined by the same study. Independent contractor Runzheimer International conducted the study.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

# WatchDog

Guarding the Business of Print

January 2011

## Post OSHA Form 300A

OSHA requires that employers post a summary of the total number of job-related injuries and illnesses that occurred last year from February 1 to April 30, 2011. Employers are only required to post the Summary (OSHA Form 300A), not the OSHA 300 Log.

The summary must list the total numbers of job-related injuries and illnesses that occurred in 2010 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 2010 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.

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

You can download the forms from the Cal/OSHA website at [www.piasc.org](http://www.piasc.org) on the Human Resources page in the OSHA dropdown menu.

## Reporting Cash-Based Sales

Many printers make sales for which they do not receive immediate payment. For example, you may sell a job on credit, or you may need to wait for a check to clear before receiving payment.

As a seller, however, you are required to pay sales and use tax to the State Board of Equalization in the reporting period in which the sale takes place, regardless of when you receive payment. Furthermore, tax must be based on the total amount of the sale.

Under the Sales and Use Tax Law, sales of merchandise or other tangible personal property are subject to tax at the time ownership of the property or title to the property has been transferred to the buyer (or to another person at the direction of the buyer).

If ownership has been transferred, you cannot defer your tax payment until you have received payment, in part or full.

If you do not report tax in the reporting period in which the sale took place, you are liable for overdue taxes plus applicable interest and penalty charges.

## Last Reminder: New Postings Required

Suppose your company was turned in by a disgruntled employee for not having the correct notices posted? Impossible, you say. Not so, as one of our members found out last year.

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

Every year, it seems, the state amends the language in various notices, thus forcing employers to get new posters. This year is no exception. The 2010 posters do not meet federal and state 2011 requirements.

Updated required posters include the Cal/OSHA safety and health notice and the workers' compensation notice. The industry specific wage order had no revisions, so last year's is still good.

We have the 2011 mandatory workplace posters for sale. The all-in-one poster contains all California and federal notices that every California business must post. Each poster is attorney approved and laminated on both sides and printed in full color.

The cost to our members is \$24.50—which includes packaging and postage. If you check around, you see the price is well below the retail price elsewhere.

Some companies may be required to post additional notices depending on their operation. For example, if you have a forklift you are required to post the safe operating rules. While you can either post the language created by yourself or order attorney-approved posters from us, available in ENGLISH and SPANISH, which add visual reinforcement to your safety training programs. You must post the forklift operating rules in a conspicuous place.

Moreover, if more than ten percent of your employees speak a foreign language, you must offer the notice in their language.

You can order the posters you need by calling Marcos Uribe at (323) 728-9500, Ext. 299.

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## Hazardous Waste: Cradle to Grave

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In the mid-1990's the U.S. Environmental Protection Agency filed suit against printers, among others, whose waste ended up in certified treatment facilities: Enterprise Recovery System in Mississippi, and Marine Shale Processors in Louisiana.

All the printers involved contracted with "certified" waste haulers to deliver their hazardous waste to these sites. The haulers issued the proper manifests and completed their deliveries to the appointed disposal location. The disposal facilities stored the waste in above ground storage drums, which eventually leaked the hazardous materials to the atmosphere, at which time the disposal facilities declared bankruptcy, leaving the cleanup cost of the sites to the generators of the hazardous waste.

Now, fifteen years later, those companies contributing under 10,000 gallons, termed de minimis contributors, under the cradle-to-grave clause of the hazardous waste and superfund laws (CERCLA), have been assessed non-negotiable fines for the Marine Shale site based on the amount of waste manifest.

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## Recycled Newsprint Report

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California law mandates the use of a specified amount of recycled-content newsprint (RCN) by printers and publishers located in California, and CalRecycle implements the program to encourage and track the use of RCN. For the program,

- Consumers must report annually to CalRecycle by March 1st the total amount of RCN and the total amount of other newsprint used. See the Newsprint Consumer Certification, form 430 at <http://www.calrecycle.ca.gov/BuyRecycled/Newsprint/>.
- Manufacturers must annually report (by March 1st) the amounts of deinked pulp and postconsumer waste paper received and/or produced at their mill(s), and the amount of RCN produced and shipped for use in California. See **Sample Certification Letter** at the website listed in the previous bullet.
- RCN is defined as newsprint comprised of at least 40 percent postconsumer waste paper fiber by weight.
- At least 50 percent of the newsprint used for printing and publishing by each commercial printer and publisher ("consumers") in California must be RCN.

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## California Adopts Cap & Trade

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This week the California Air Resources Board (CARB) adopted a cap and trade regulation under AB 32, the Global Warming Solutions Act, passed in 2006.

The market will start on January 1, 2012. Between now and then CARB will be building the market structure and finalizing important details left undone in the regulation. Also adopted were a series of resolutions for additional work to be done, described by one board member as "longer than Santa's list."

CARB believes that it has legal authority to conduct an auction under the program, but does not have authority to direct expenditure of the monies. CARB resolved to deposit 10 percent of the auction revenues into the Air Pollution Control Fund for appropriation by the legislature on programs for Green House Gas educations and green collar employment in disadvantaged communities.

