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Headline Summary

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Small Quantity Generators

Some counties allow small businesses to use their household hazardous waste collection to collect hazardous and universal wastes from small businesses.

Businesses that generate no more than 27 gallons or 220 pounds of hazardous waste, or 2.2 pounds of extremely hazardous waste per month qualify as small quantity generators.

Visit <http://www.cdacompass.com/Directory/Household-Hazardous.aspx> to determine if your city or county has such a program.

Most facilities require businesses to set up an appointment to drop off waste.

WatchDog

Guarding the Business of Print

January 2012

Post OSHA Form 300A

OSHA requires that employers post, from February 1, to April 30, 2012, a summary of the total number of job-related injuries and illnesses that occurred last year. Employers are only required to post the Summary (OSHA Form 300A).

The summary must list the total numbers of job-related injuries and illnesses that occurred in 2011 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 2011 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 piasc.org in the Human Resources section under the OSHA dropdown menu.

Mileage Rates

The Internal Revenue Service recently issued the 2012 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2012, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

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

The rate for business miles driven is unchanged from the mid-year adjustment that became effective on July 1, 2011. The medical and moving rate has been reduced by 0.5 cents per mile.

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

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously.

2012 Posters Available

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 2011 posters do not meet the federal and state 2012 requirements. Updated posters include those listed below:

CA Discrimination & Harassment (12/11)
CA Family and Medical Leave Notice B (12/11)
CA Pregnancy Disability Leave Notice A (12/11)
CA Unemployment Insurance Benefits (05/11)
CAL/OSHA (10/11)
Employee Rights under NLRA (4/30/12)*

*The National Labor Relations Board (NLRB) is again delaying implementation of its rule at the request of the federal court in Washington, D.C., that is hearing a legal challenge.

The poster is

- Laminated on both sides and printed in high-quality full color
- Combo measures 27" x 39" while NLRA and San Francisco measures 11" x 17"
- Posters are guaranteed to be the most up-to-date versions available

The cost for the 2012 combination poster is \$24.50.

Sales and Use Tax

Here is an outline of the difference between sales tax and use tax.

Sales Tax

- California sales tax is imposed on all California retailers.
- It applies to all retail sales of merchandise (tangible personal property) in the state.
- Retailers have the option of (reimbursing themselves) collecting sales tax from their customers. Most retailers choose this option.

Use tax

- California use tax is imposed on consumers of merchandise (tangible personal property) that is used, consumed, or stored in this state.

Sales and Use Tax (cont.)

- Consumers in California owe use tax on purchases from out-of-state retailers when the out-of-state retailer is not registered to collect California tax, or for some other reason does not collect California tax.
- Applies to purchases made in foreign countries and hand carried through U.S. Customs into California.
- The state sales tax and use tax are "mutually exclusive," which means either sales tax or use tax may apply to a single transaction, but not both.

Paycheck Protection Initiative

A California ballot measure that aims to prohibit labor unions and corporations from using automatic employee payroll deductions for political purposes has qualified for the November 2012 general election.

If approved, corporations, employees unions, and certain contractors doing business within the state will also be prohibited from contributing to candidate-controlled political action committees.

The measure, entitled the "Stop Special Interest Money Now Act," is supported by Republican groups that argue special interests have too much power and influence over the political process. The measure is similar to a 2005 initiative supported by former Governor Schwarzenegger that failed to pass.

According to reports the measure has been well received by the public and was able to gather well over the number of required signatures needed to qualify. Despite the positive reports, proponents are preparing for an expected, well-funded opposition effort during next year's campaign.

New Employee Notice

Effective January 1, 2012, AB 469 (D-Swanson) requires that at the time of hiring, you must provide each newly hired employee a notice that specifies:

1. the rates of pay and the basis for those rates, whether paid by the hour, shift, day, week, salary, piece, commission, or otherwise, including any rates for overtime, as applicable;
2. any allowances claimed as part of the minimum wage, including meal or lodging allowances;
3. the regular payday designated by the employer;
4. the name of the employer, including any "doing business as" names it uses;
5. the physical address of the employer's main office or principal place of business and a mailing address if different;
6. the employer's telephone number;
7. the name, address, and telephone number of the employer's workers' compensation insurance carrier;
8. and any other information the labor commissioner deems significant and necessary.

You will be required to notify your employees in writing of any changes to the information set forth in the notice.

You can download the required template at <http://www.piasc.org/pdf/human/NoticeToNewEmployees.pdf>.