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EMPLOYER NEWSLETTER
 January 2015

NEW EMPLOYMENT LAWS FOR ARIZONA EMPLOYERS IN 2015

The New Year brings new federal and state laws that Arizona employers must understand and follow. Because that can be difficult we hope that the summary below of laws that became effective on January 1, 2015 will be helpful:

Laws Effective January 1, 2015

Arizona or Federal Law	Legal Authority	Subject Matter	Summary
Arizona	2015 Minimum Wage Increase announced by Arizona Industrial Commission	State Minimum Wage	Minimum wage in Arizona increases to \$8.05 per hour.
Federal	Executive Order 13658	Government Contractors	Minimum wage increases to \$10.10 per hour for employees of certain government contractors; increases minimum wage of tipped employees to \$4.90 per hour. Provides for future increases.
Federal	Affordable Care Act's Shared Responsibility Provision	Healthcare Benefits	The ACA's employer "pay-or-play" mandate applies to employers with 100 or more full-time employees as of January 1, 2015. In 2016, these requirements apply to employers with 50 or more full-time employees.
Federal	IRS Rev. Proc. 2014-30	Taxation/Healthcare Benefits	Increases annual limitation on deductions for HSAs to \$3,350 for an individual with self-only coverage under a high deductible health plan and \$6,650 for an individual with family coverage under a high deductible health plan.

Federal	OSHA Final Rule re: 29 C.F.R. part 1904	Workplace Safety	Updates list of industries that are partially exempt from OSHA recordkeeping requirements. Expands the types of work-related injuries that must be reported.
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Please call us if you have any labor and employment questions or need assistance in meeting the obligations imposed by these new laws.

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