



Special District Association of Colorado
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Human Resources Center

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COLA - 2012

The U.S. Internal Revenue Service (IRS) has announced cost-of-living adjustments (COLAs) affecting dollar limits for defined contribution and defined benefit retirement plans and other retirement-related items for tax year 2012. Many plan limits on contributions and benefits will rise because increases in the cost-of-living index met the statutory thresholds that trigger their adjustment.

- The elective deferral (contribution) limit for employees who participate in 401(k), 403(b), most 457 plans increased from \$16,500 to \$17,000.
- The catch-up contribution limit for those age 50 and older remains unchanged at \$5,500. The catch-up contribution may be made as of Jan. 1, 2012, by participants who will reach age 50 at any time during the year.

EEOC Discrimination Report 2011

The U.S. Equal Employment Opportunity Commission (EEOC) has announced that it received 99,947 discrimination charges in 2011. This is the highest number of charges in the agency's 46-year history and the highest ever monetary amounts granted. More than \$364.6 million was awarded to victims of workplace discrimination. The EEOC has increased resources in the past two years to increase enforcement of the nation's civil rights laws. The full EEOC report on discrimination charges in the workplace will be available in early January so watch for detailed information in HR Sentry's newsletters.

Don't let your organization become part of these statistics. While you are logged into

HR Sentry, choose the blue tab titled HR Resources, then HR Topics Modules to access HR Sentry's EEOC Kit with information you need to help your organization avoid litigation. Take a few minutes to view additional key HR topics in our kits. We have also added a new module, Checklist Kit, designed to help you keep track of the many important details you need to remember while completing your human resources tasks.

Americans with Disabilities Act (ADA) - Applying Performance and Conduct Standards for Employees with Disabilities

This new [publication](#) discusses relevant ADA requirements, provides practical guidance, and offers examples to demonstrate the responsibilities of both employees and employers when performance and conduct issues arise. It also discusses the role of reasonable accommodation in preventing or addressing performance or conduct problems, including the relationship between reasonable accommodation and disciplinary action and the circumstances in which an accommodation may or may not have to be granted. Many of the examples in this document are based on actual cases or on specific scenarios presented to EEOC, and many of the points of practical guidance respond to questions received from both employers and individuals with disabilities.

If you are not familiar with ADA, here is some basic information: The ADA prohibits discrimination on the basis of disability in employment. An individual with a disability is defined by the ADA as a person who has a physical or mental impairment that substantially limits one or more major life activities, a person who has a history or record of such an impairment, or a person who is perceived by others as having such an impairment. The ADA does not specifically name all of the impairments that are covered. In general major life activities include, but are not limited to, caring for oneself, performing manual tasks, seeing, hearing, eating, sleeping, walking, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating, and working. *Take a few minutes to read this publication to become familiar with the requirements of this act. In the event an accommodation is needed by one of your employees you will be better prepared to guide your organization toward compliance.*

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