



October 2005 Newsletter



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Pension Plan Limitations for 2006

The Internal Revenue Service has announced cost-of-living adjustments applicable to dollar limitations for pension plans and other items for tax year 2006.

Section 415 of the Internal Revenue Code provides for dollar limitations on benefits and contributions under qualified retirement plans. It also requires that the IRS commissioner annually adjust these limits for cost of living increases.

Many of the pension plan limitations will change for 2006. For most of the limitations, the increase in the cost-of-living index met the statutory thresholds that trigger their adjustment. Furthermore, several limitations, set by the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), are scheduled to increase at the beginning of 2006.

For example, under EGTRRA, the limitation under section 402(g)(1) on the exclusion for elective deferrals described in section 402(g)(3) is increased from \$14,000 to \$15,000. This limitation affects elective deferrals to section 401(k) plans and to the Federal Government's Thrift Savings Plan, among other plans.

Cost-of-Living Limits for 2006

Effective Jan. 1, 2006, the limitation on the annual benefit under a defined benefit plan under section 415(b)(1)(A) is increased from \$170,000 to \$175,000. For participants who separated from service before Jan. 1, 2006, the limitation for defined benefit plans under section 415(b)(1)(B) is computed by multiplying the participant's compensation limitation, as adjusted through 2005, by 1.0383.

The limitation for defined contribution plans under section 415(c)(1)(A) is increased from \$42,000 to \$44,000.

The Internal Revenue Code provides that various other dollar amounts are to be adjusted at the same time and in the same manner as the dollar limitation of section 415(b)(1)(A). These dollar amounts and the adjusted amounts are as follows:

See IRS pg 9

Brazos Valley HRMA is an affiliate of SHRM (Society for Human Resource Management). For more information about HR employment, résumés for individuals seeking a career in HR, and to find helpful links to other HR relevant web sites, go to www.bvhrma.org.

Your Foundation at Work: Making Mergers Work

The **SHRM Foundation** book, **Making Mergers Work**, is making headlines! Based on a joint study with Towers Perrin on the role of human resources in mergers and acquisitions, the book clearly demonstrates that HR's early strategic involvement in the M&A process directly impacts its chances of success. If your organization is planning a merger, be sure to pick up your copy of **Making Mergers Work, the Strategic Importance of People** from the SHRMStore.

The book provides detailed information on how HR can add value at every stage of the M&A process. A review in *Soundview* says "this book gives [HR] the tools necessary for creating careful planning and implementation, realistic expectations, and consistent, well-conceived communication with employees." Visit the [SHRMStore](#) to order your copy.

The SHRM Foundation: Investing in Your Future as an HR Leader

Legal News for HR

By Audrey Mross

Dear HR Friends and Family -

1. The U.S. Department of Labor announced 09/14/05 it is launching **Katrina Recovery Job Connection**, a web-based service to connect displaced workers and employers who want to hire them, including temporary jobs cleaning up and rebuilding in the affected areas. The info and web links are in the embedded message below.
2. On 9/8/05, the U.S. Department of Treasury and the IRS announced that employees may donate the cash value of their vacation, sick or personal leave to qualified tax exempt organizations (e.g., Red Cross, Salvation Army) via their employer, and the money will not constitute taxable wages. The funds must be sent to a 170(c) organization, earmarked for Katrina relief, and the payments must be made before January 1, 2007, to qualify for this special treatment. Similar treatment of donated leave was afforded after 9-11, but the response was minimal. For a copy of the press release and Notice 2005-68, go to www.treasury.gov/press/releases/js2705.htm. Thanks to Maureen Kelley of i2 Technologies for this information!
3. **No Class** – A CA trial judge has rejected class certification of “front end” grocery store workers (e.g., cashiers and customer service) in their claims arising out of alleged “off the clock” work. The judge found that there was no common plan or policy

promoting “off the clock” work and individual inquiries would be needed to determine damages. *Colburn v. Albertson's Inc.* (Cal. Super. Ct. 6-16-05). The next time you update your employee handbook, make sure there is an express written prohibition against working “off the clock” for nonexempt employees, plus a requirement that any such request from a supervisor or manager be reported to HR pronto. During litigation, such a statement squarely supports the notion that there is no plan or policy to encourage “off the clock” work and it would be very useful during the administrative proceeding with the DOL, as well.

4. **Mr. Personality (Not)** – The 7th Circuit held that a pre-employment and promotion test meant to assess personality, but which asks if the person “sees” things others do not or has uncontrollable fits of crying, is a prohibited medical exam under the ADA. Even though the MMPI was scored using a vocational (not clinical) protocol and was not evaluated by a psychiatrist, the Court relied on the EEOC's guidance in finding that the test identified mental impairments or disorders and the employer's use of the tool had the effect of weeding out employees with such disorders. *Karraker v. Rent-A-Center* (7th Cir. 6-14-05).

See LEGAL pg 8

Brazos Valley Chapter Announces Annual Election of Officers

The election of officers for 2006 will be held at the membership meeting on Thursday, November 10, 2005. All terms will be for the period January 1, 2006 through December 31, 2006. Presented below are the candidates for 2006 officers and committees. If you would like to be apart of the 2006 board or would like to nominate someone for a position, please contact Leah Smith at leah.smith@trajen.com.

Vice President of Programming

Konny Goff

Konny Goff entered the Human Resources realm with Neutral Posture in 1995. Being the first and only designated HR professional with the company, the first step was to build the practices and policies under which continues to be the foundation of the organization. Realizing that she needed access to a wealth of knowledge and advice to successfully build a HR department, Konny joined SHRM immediately and soon became involved in the local chapter. In 1998, she began volunteering for the board as VP of Programming and also served as Legislative Chair during breaks from Programming.

In looking back over the years, Konny realizes the things which make you successful in HR include common sense, impartiality and the ability to be a "liaison" between different parties - whether it is employees & company or manager & company. Any advice that she would give to someone starting out in HR would be to always remember **employees** are the reason there is a need for HR. Deal with the things that are important to each person and use it for resolution or course of action. If you can do that, you will gain the respect of everyone with whom you work - and you need to have respect to accomplish anything!

Vice President of Membership

Steve Davee

After college, Steve was on active duty for 6 years in the USAF as a B-52 Navigator. Then he worked for Humble Oil and Refining Company (which is now ExxonMobil) in their Marketing Department. After ten years, wanting to have exposure to all aspects of the business in a large corporation, Steve transferred to Human Resources (then called Employee Relations). His first job in HR was Training Supervisor for Exxon Company, USA Houston Personnel Office. Steve then worked in 9 different assignments over the next 18 years. He retired in 1997 and began private consulting with primary focus on Labor Relations, Industrial Compensation, and Employee Development, as the owner of S. C. Davee Associates.

During Steve's years in the HR field he has seen the field change from a transactional focus to a more strategic one. Additionally he sees the ever-increasing need to stay current with legal and technical developments in the field. In giving advise to someone just starting out in HR, Steve advise them to learn to listen, be flexible and never stop trying to learn more about the businesses you are serving.



Secretary

Kari Griffin

I am currently the Assistant Human Resources Director for the City of Bryan. I began my Human Resources career in 1997 with the City of Bryan and was promoted to my current position in December 2004 where I oversee the daily operations of the HR administrative staff. My other areas of responsibility include employment/ recruitment, compensation/ classification, training, leave administration, Civil Service administration and much emphasis on employee relations.

The 2005 Secretary's position is my first with the Brazos Valley Human Resources Management Association, and I hope to serve at least one more year in this capacity. Serving on the executive board has given me an insight into how HR professionals in this community truly want to improve the profession, and it has provided me an opportunity to work with some really great HR folks. We have made some strides in improving the association (prioritizing membership, revisions to job descriptions and by-laws, etc.), but we have also recognized there is a great deal more to accomplish.

Legislation & Texas State Council SHRM Foundation Chair

Leah Smith

Leah has worked in Human Resources for 10 years. She started in this profession just as a job in 1990 as a Clerk III at TAMU Employment Office. She is currently the Director of Human Resources for Trajen. Leah most likes the challenging parts of HR. Through the years she has seen the increased difficulty in employee / employer relations concerning generational gaps, benefits, and employee recognition.

She has been a member since 1998 and is currently serving as Chapter President. She has served previously as Student Liaison and chapter president. She is certified, PHR, and is a member of SHRM.

Treasurer

Krystal Broussard

My name is Krystal Broussard, I am a graduate of The University of Texas and Texas A&M. With only 4 years of HR experience, I am rather new to the world of HR. I am employed with Boyd Ready Mix, Inc., where I am responsible for all HR matters related to payroll, benefits and any other general concerns with our employees. I would be honored to continue to serve on the board. I feel very fortunate that my job is flexible and I have the necessary time needed to devote to a position on the board.

I am married and have a 2 year old daughter, before becoming involved in the HR world, I was a Dental Hygienist.



Newsletter

Windelan Johnson

Windelan has worked in Human Resources for 4 years. Her first job in HR was as Human Resources Assistant at Neutral Posture in Bryan. One of the best aspects of working in Human Resources for Windelan is the challenge of the position. The balancing of the various details and deadlines is enjoyable. And, of course, the variety is good. Her main areas of focus are insurance, 401(k), and payroll.

She has been a member of BVHRMA since 2002 and has served on the BVHRMA board this past year creating and distributing the Chapter Newsletter. It is her goal to see the newsletter developed in a tool and resource for the Chapter Membership.

SHRM Foundation Representative & Advisory council

Thom Holt SPHR

I have the pleasure of serving the Brazos Valley as a Certified Senior Human Resource Professional (SPHR). I am a Past Chapter President for the Brazos Valley Human Resource Management Association and presently serve on the Texas State Council as the Director for District 8 (the area in the triangle between Austin, Houston and Dallas). I left the bean fields of Eastern Washington to be a plebe at the Naval Academy. Upon graduation, I spent the next 21 years in Naval Aviation where I had the opportunity to pick up a hat trick of Master's degrees in, Physical Oceanography, Management Science (Human Resources in present day language) and National Security and Strategic Studies. I served tours as a Training Officer, a Maintenance Division Officer, An Operations Center Director and as an Executive Officer for the Crisis Action Team (CAT) on the CINCPAC Joint Staff during Desert Storm. I was also privileged to participate in six National Rugby Tournaments. My last Navy tour was as the Associate Professor in the Naval Science Department at Texas A&M University. There I developed and presented leadership and management courses and served as the Executive Officer for 400 students and a staff of twenty. I transitioned overnight into the HR Manager and Safety Director for a two-line, three-facility manufactured-housing plant (Schult Homes) where I remained for over five years. During that time we grew the business through organizational change and leadership development. Our supervisors evolved into a "best in class" group which was often used to train newly established facilities within the Oakwood /Schult business model. . After that internship and residency it was a real treat to join Trajen Inc where I had the pleasure of serving 14 Fixed Base Operations (corporate aviation facilities), 6 Department of Defense Facilities, a NASA related activity and 2 aviation maintenance facilities as the Vice President of Human Resources. My wife and I now own our business, Fair Winds. We enjoy providing services to both local and national business units and governmental agencies. Our expertise in delivering tailored Human Resource Solutions is based on a dedication to continuing education and literally thousands of actual experiences.

Student Liaison

Tom Owen

In 1997, after 20 years of active US Army duty, I became Human Resources Manager at Temple Forest Products Corporation's Hope, Arkansas Particleboard plant. After almost two years with Temple Forest Products I moved to San Angelo, Texas to work as a Human Resources Business Partner and Training Administrator for Ethicon, Inc. (a Johnson & Johnson Company). I received my SPHR certification while in San Angelo (1999). After two years in San Angelo, I was transferred to a sister J&J plant in Sherman, Texas to become the plant Labor Relations Manager. In the summer of 2002 I moved to College Station and began my current position as Professional Development Coordinator for the Texas Forest Service.

I served as President of the TEXOMA HR Association in San Angelo in 2001 and became a member of BVHRMA upon my arrival in College Station. I have been the Student Liaison Chair for the last two years. I am also this year's HR Southwest Ambassador. I welcome the opportunity to continue serving on the board.



Website

Bob Hensz

Bob is an HR Manager in the Agriculture Program Human resources office where he provides HR generalist services to the Texas Agricultural Experiment Station units outside of College Station. Following his retirement from the Air Force and a brief time as a financial advisor, he assumed the duties of HR Director for Schult Homes Corporation in Navasota. After leaving Schult Homes, he began work as an HR Representative with the College of Agriculture and Life Sciences (COALS)/Texas Agricultural Experiment Station (TAES) HR Office which later was merged with the Extension HR office to form the Ag Program HR Office. His HR duties, in addition to general HR duties) have included Workers' Compensation, Unemployment Insurance, employee relations, developing policies and procedures, and employee development.

Since 1995 Bob has been developing web pages and upon his employment with the then COALS/TAS HR Office, took over the development of the COALS/TAES HR web page as an additional duty. He has continued to maintain and expand the web site for what became the Ag Program HR Office. In addition he has developed pages for the Boy Scouts, his church, and other pages within the Ag Program. He currently maintains five web sites and has been redesigning the BVHRMA site, which will be rolled out later this year. He has been a BVHRMA member since about 1996 and took over the website earlier this year. His goal is to have the web site brought up to date and include more resources for local HR professionals.

BVHRMA Meetings 2005

Performance Measurement Plans

November 3, College Station Conference Center
Room 105
Jan Pfannstiel, AMS Training Services

Holiday Luncheon

December 8
BRIARCREST COUNTRY CLUB

Upcoming Seminars & Conferences

Strategic HR: Aligning With the Business to Drive Results

October 26-28, 2005 New York, NY
<http://www.shrm.org/conferences/strategy/>

This conference is designed to give you strategy practices that will help advance your thought process and focus your efforts on what will get results quicker and with greater success.

SHRM Annual Conference & Exposition

June 25-28, 2006 Washington, D.C.
<http://www.shrm.org/conferences/annual/>

The SHRM Annual Conference & Exposition is a three-and-a-half-day conference designed to give you, the HR professional, the most comprehensive and relevant professional development programs that improve your knowledge, skills and abilities.

Seven Reasons Employers Should Address Domestic Violence

Employers face numerous human resource concerns, with limited time and money. Often a decision to focus on a specific problem is not made until the problem becomes significant and costly. Historically, problems with a social stigma are less likely to receive attention, as both employers and employees may be reluctant to acknowledge that these problems exist.

Domestic violence was a hidden concern that did not show up on the public's radar screen until relatively recently. Some employers are addressing it, but many more are not. The following are seven compelling reasons that employers should take action on this issue.

Reason 1. Domestic violence affects many employees.

- Nearly one-third of American women (31 percent) report being physically or sexually abused by a husband or boyfriend at some point in their lives.
- More than one million people report a violent assault by an intimate partner every year in the U.S.
- At least one million women and 371,000 men are victims of stalking in the U.S.

each year. Stalkers often follow the victim to the workplace.

Reason 2. Domestic violence is a security and liability concern.

- Ninety-four percent of corporate security directors surveyed rank domestic violence as a high security problem at their company.
- Employers who fail to protect their employees from violence at work may be liable. Jury awards for inadequate security suits average \$1.2 million nationwide and settlements average \$600,000.
- In the case of *La Rose v. State Mutual Life Assurance Co.*, Francesia La Rose's family filed a wrongful-death action against her employer when she was murdered by a former boyfriend at the work site. The employer paid a settlement of \$850,000 for failing to protect her after being notified of a specific threat.

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Resources Specific to the Workplace

Corporate Alliance to End Partner Violence

A national nonprofit organization supporting employers and organizations to address partner violence at work, from policies and programs to legal issues and legislation.

2416 East Washington Street, Suite E, Bloomington, IL 61704

Phone: 309-664-0667

Fax: 309-664-0747

Website: www.caepv.org

National Work-Life Alliance

A nonprofit organization that offers work-life programs and services for employers, including information and resources related to domestic violence.

1000 Twinbrook Parkway, Rockville, MD 20851

Fax: 301-738-1030

Website: www.worklifealliance.org

Safe@Work Coalition

A website resource that provides guidance to companies who are developing workplace domestic violence programs and policies.

Website: www.safeatworkcoalition.org

LEGAL (Continued from page 2)

5. **No Salt, Please** – Rep. Steve King (R-IA) has introduced H.R. 1816 which, if passed, would protect employers against unfair labor practice claims, should they refuse to hire “salts.” Salting occurs when union organizers apply for work with nonunion employers with the primary purpose of organizing that employer. Supporters of salting say they provide education about the merits of union representation, while opponents decry salts’ use of disruptive tactics, such as filing frivolous charges and fomenting work slowdowns. An identical bill (S. 983) has been filed in the Senate. You can always read the complete text of a federal bill, track the status and see who has signed on as a sponsor at www.thomas.loc.gov.

6. **Electronic ID in Your Future?** – Yes, if Sen. John Cornyn (R-TX) gets his way. In Legal Briefs for HR #12-2004, the roll-out of an optional nationwide system to check the work authorization of your new hires was explained. The next step may be mandatory electronic verification of all new hires by U.S. employers. In a June 17 speech, Sen. Cornyn quipped “If our nation’s credit card companies can manage to quickly determine who is authorized to charge, surely our national government [read: DHS] can manage to quickly determine who is authorized to work.” The pending bill will also include a new Atty. Gen. at DOJ “to ensure the full and robust enforcement of our immigration laws.” Stay tuned!

7. **Raising a Racket** – The 11th Circuit will allow a class of employees in GA to move forward with claims against their employer under the federal racketeering law, RICO. The employees claim their employer, staffing agencies and recruiters had a “common purpose” to hire illegal immigrants in order to keep wages low and reduce workers’ comp claims, to the detriment of the legal workers. Allegations include that the employer accepted fake documents from the workers, allowed workers to return to work under different names, supplied SSA cards to workers who did not have them, and helped workers avoid detection during INS (now, BCIS) raids. The Court observed that the 6th and 9th Circuits have held, in similar cases, that legal workers have sufficiently direct injuries, based on the suppression of wages, to have RICO standing.

Williams v. Mohawk Indus. Inc. (11th Cir. 6-9-05).

8. **Blood Money** – IL has a new state law requiring employers to provide employees with up to one hour of paid time off when they donate blood. The leave can be requested once every 56 days and is limited to local and state government employers, and private sector employers of 50 or more.

9. **Over There** – While U.S. workers who are citizens have extraterritorial protection of Title VII while working abroad, the same cannot be said for permanent residents. Unlike other statutes which expressly provide extraterritorial protection to lawful permanent residents of the U.S., Title VII applies such protection only to a “citizen of the United States.” Shekoyan v. Sibley (D.C. Cir. 6-3-05).

10. **Post-It!** – Among the more mundane “things to do” in HR is the posting of federal and state law notices which inform workers of their rights under the law. The failure to do so, however, can breathe new life into an otherwise dead claim. Two hotel workers in Puerto Rico may proceed with their untimely (32 and 23 days past the 300-day deadline) filed EEOC charges by invoking the equitable tolling doctrine, because the EEO poster was nowhere to be found in the workplace. Mercado v. Ritz-Carlton San Juan Hotel (1st Cir. 5-31-05).

11. **Surveillance Survey Says** – Go to www.amanet.org/press/amanews/ems05.htm for the latest installation of the American Management Association and ePolicy Institute survey on employers’ monitoring practices. Want to know how many of your peers are monitoring employees’ web use? Keystrokes? Location (via global positioning technology)? And how many have policies on text messaging? Blogs? Camera phones? It’s an interesting read.

Stay tuned,

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The annual compensation limit under Sections 401(a)(17), 404(l), 408(k)(3)(C), and 408(k)(6)(D)(ii) is increased from \$210,000 to \$220,000.

The dollar limitation under Section 416(i)(1)(A)(i) concerning the definition of key employee in a top-heavy plan is increased from \$135,000 to \$140,000.

The dollar amount under Section 409(o)(1)(C)(ii) for determining the maximum account balance in an employee stock ownership plan subject to a 5 year distribution period is increased from \$850,000 to \$885,000, while the dollar amount used to determine the lengthening of the 5 year distribution period is increased from \$170,000 to \$175,000.

The limitation used in the definition of highly compensated employee under Section 414(q)(1)(B) is increased from \$95,000 to \$100,000.

The annual compensation limitation under Section 401(a)(17) for eligible participants in certain governmental plans that, under the plan as in effect on July 1, 1993, allowed cost of living adjustments to the compensation limitation under the plan under Section 401(a)(17) to be taken into account, is increased from \$315,000 to \$325,000.

The compensation amount under Section 408(k)(2)(C) regarding simplified employee pensions (SEPs) remains unchanged at \$450.

The compensation amounts under Section 1.61 21(f)(5)(i) of the Income Tax Regulations concerning the definition of "control employee" for fringe benefit valuation purposes remains unchanged at \$85,000. The compensation amount under Section 1.61 21(f)(5)(iii) is increased from \$170,000 to \$175,000.

The limitation under Section 408(p)(2)(E) regarding SIMPLE retirement accounts remains unchanged at \$10,000.

Limitations Specified by Statute

The Code, as amended by the Economic Growth and Tax Relief Act of 2001 (EGTRRA), specifies the applicable dollar amount for a particular year for certain limitations. These applicable dollar amounts are as follows:

The limitation under Section 402(g)(1) on the exclusion for elective deferrals described in Section 402(g)(3) is increased from \$14,000 to \$15,000.

The limitation on deferrals under Section 457(e)(15) concerning deferred compensation plans of state and local governments and tax-exempt organizations is increased from \$14,000 to \$15,000.

The dollar limitation under Section 414(v)(2)(B)(i) for catch-up contributions to an applicable employer plan other than a plan described in Section 401(k)(11) or 408 (p) for individuals aged 50 or over is increased from \$4,000 to \$5,000. The dollar limitation under Section 414(v)(2)(B)(ii) for catch-up contributions to an applicable employer plan described in Section 401(k)(11) or 408 (p) for individuals aged 50 or over is increased from \$2,000 to \$2,500.

Administrators of defined benefit or defined contribution plans that have received favorable determination letters should not request new determination letters solely because of yearly amendments to adjust maximum limitations in the plans.



-IRS Newswire, IR-2005-120

VIOLENCE (Continued from page 6)

Reason 3. Domestic violence is a performance and productivity concern.

- In one study of batterers, 41 percent had job performance problems and 48 percent had difficulty concentrating on the job as a result of their abusive behaviors.⁷
- Thirty-seven percent of women who experienced domestic violence reported that the abuse had an impact on their work in the form of lateness, missed work, keeping a job, or career promotions.⁸
- The Centers for Disease Control and Prevention estimates that the annual cost of lost productivity due to domestic violence equals \$727.8 million, with more than 7.9 million paid workdays lost each year.⁹

Reason 4. Domestic violence is a health care concern.

- The national health care costs of domestic violence are high, with direct medical and mental health care services for victims amounting to nearly \$4.1 billion.¹⁰
- Among women admitted to an emergency room for violence-related injuries, 37 percent were abused by an intimate partner.¹¹
- In a study on the effects of violence, women who experienced any type of violence or abuse were significantly more likely to report being in “fair or poor” health, and were almost twice as likely to be coping with some form of depression.¹²

Reason 5. Domestic violence is a management issue.

- In a 2002 survey of senior corporate executives, 91 percent said that domestic violence affects both the private and working lives of their employees.¹³
- In addition, more than half (56 percent) of those surveyed were aware of employees who have been affected by domestic violence.¹⁴

- In a 1994 survey, 66 percent of executives said their companies’ financial performance would benefit from addressing the issue of domestic violence among their employees.¹⁵

Reason 6. Taking action in response to domestic violence works.

- After participating in domestic violence training at a factory, the rate of employees asking for workplace counseling services for domestic abuse problems was 14 times what it had been prior to the training.¹⁶
- When a sample group of 40 abused employees at the factory began using the domestic abuse counseling services, their average absence rate was higher than the factory’s average absence rate. After using counseling services, the abused employees reduced their absenteeism rates to normal.¹⁷



Reason 7. Employers can make a difference.

- Numerous corporations, government agencies and domestic violence experts are already addressing domestic violence, with great success. You can make a difference in your workplace and in the lives of employees who are facing abuse!

-This article first appeared on the Family Violence Prevention Fund website. For more information and resources go to <http://endabuse.org/workplace/>