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CITYVIEW'S

BUSINESS JOURNAL



MARIJUANA in the workplace

Employers question use of
medical cannabis by employees.

By Melissa Walker

The use of medical marijuana at work could cause some headaches over attempts to balance workplace drug-testing policies and federal law with the potential of discrimination against those who legally use it.

Five months into the legalization of “medical cannabidiol,” known as medicinal marijuana, for patients with certain chronic conditions, workplace rights attorneys have begun to receive questions from business owners.

Medicinal marijuana products, by Iowa law, are pharmaceutical grade products found in the plant *Cannabis sativa* L or *Cannabis indica*, and are not allowed to contain more than 3 percent tetrahydrocannabinol (THC), the psychoactive component that makes users feel “high.” The Iowa House of Representatives on March 26 approved a bill to change this percentage to an amount of 25 allowable grams per patient every 90 days.

Currently, state law allows Iowans who have a “debilitating medical condition” such as cancer that causes severe or chronic pain, severe vomiting or wasting, multiple sclerosis with severe or persistent muscle spasms, seizures, AIDS or HIV, a terminal illness that causes severe or chronic pain, Parkinson’s disease and a few other conditions to apply for a medical cannabidiol registration card after a health care practitioner examines the patient. The practitioner must certify the person has one of the qualifying conditions.

The health care practitioner must provide written certification of the diagnosis and explain the benefits, risks and potential side effects of using medical marijuana. Iowa law requires the practitioner to annually examine the patient to ensure he or she still

qualifies for medicinal marijuana.

Application for a medical cannabidiol card is made to the Iowa Department of Public Health. There are currently 1,725 cardholders in the state as of March 1, according to the department. These individuals cannot be prosecuted for use or possession of medical marijuana, according to Iowa law.

Several organizations, including the Institute of Medicine and the National Academies of Sciences, Engineering and Medicine have released reports since 1996 when California was the first state to allow the medical use of marijuana. In those reports, the authors have discussed marijuana health research and verified findings that the use of cannabinoid drugs, primarily THC, relieves pain, controls nausea and vomiting, stimulates appetite and alleviates some symptoms of HIV/AIDS, cancer, glaucoma and multiple sclerosis. The Institute’s report indicated smoking marijuana can deliver harmful substances.

Another report in 2017, from the National Academies of Sciences, Engineering and Medicine, reviewed more than 10,000 scientific abstracts from marijuana health research since 1999 and verified these findings.

What’s the likelihood of testing positive?

Dr. Barry Sample, senior director of science and technology for Quest Diagnostics Employer Solutions Business, says the level of THC that is detectable in a urine drug test is dependent upon how much users take, when they use it and the frequency in which they consume it.

“The greater the usage in quantity and frequency, one would be expected to test positive,” he says.

According to Iowa law, medical cannabidiol



Dr. Barry Sample is the senior director of science and technology for Quest Diagnostics. The company performs workplace drug testing in Iowa.

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cannot be smoked. Oral forms such as tablets, capsules or liquids; topical forms such as gels, creams or patches; nebulizers; and suppositories are allowed. Vaporization will be legal as of May 15, according to the public health department's website.

Quest Diagnostics conducts thousands of workplace drug tests in central Iowa and throughout the state.

Most employers who conduct drug testing for prospective or current employees are still doing so and checking for marijuana. In 2016 and 2017, 99 percent of urine drug tests included marijuana in testing panels. (Quest Diagnostics will release 2018 numbers later this month.) Businesses, unless regulated by federal law, have the option to choose which prescription and recreational drugs to include in their drug testing.

What is the employee, employer required to do?

Despite legalization of medical marijuana in Iowa and 33 other states, it remains a Schedule I drug with no legal use under federal law.

There are two types of employees: regulated and unregulated. The U.S. Department of Transportation, under federal law, requires regulated employees, specifically safety-sensitive transportation workers such as pilots, school bus drivers, truck drivers, train engineers and others, to undergo testing for marijuana and other drugs.

Iowa lawmakers approved medical marijuana in 2017, but there were no manufacturers or dispensaries ready to make or sell the products until December 2018. As a result, the statute hasn't been tested in Iowa courts, and it's difficult to predict the legal risks of employment based on an employee's legal use of medical marijuana, Katelynn McCollough, a labor and employment attorney with Davis Brown Law Firm, wrote in a November blog post.

McCollough writes that the new medical marijuana law raises questions about whether to hire an individual or fire an employee if he or she tests positive for marijuana.

Many employers have drug-free workplace policies and require drug tests for prospective employees, routine drug tests for current employees or a drug test after an accident. Iowa employers can continue to use their drug-testing and anti-drug policies in the same way they did before the legalization of medical marijuana in the state, says Patrick Smith, an employment attorney with Fredrikson & Byron P.A.

A legal issue arises when an employee who has one of the qualifying conditions is protected by the Americans with Disabilities Act (ADA) because of his or her disability or illness, he says.

"To terminate an employee who tests positive but complies with the medical marijuana law could support a common law wrongful discharge claim," Smith wrote on the Iowa Employment Law Blog, which he oversees.

Even with the law behind them, employers could still be in a precarious position.

The Colorado Supreme Court in 2015 held that an employer has the right to fire an employee who tested positive for marijuana that was used for medical purposes. Because marijuana is still illegal under federal law, the court ruled the employer could not be sued.

A federal court in Delaware more recently ruled the opposite and determined a terminated employee could sue under a state statute that prohibited discrimination in employment against someone who used marijuana for medical reasons.

Smith, whose employer clients have asked for his advice on the topic, says employers have the option to waive the normal rule — even if they have a zero-tolerance policy — but will likely need to consider the employee's position and

ensure there are no potential safety hazards such as climbing a ladder or driving a forklift.

Prospective or current employees also could notify their employer that they are likely to test positive and show their medical marijuana card, Smith says.

"Sometimes this is how it happens," Smith says. "The employee will say up front before they have a drug screening."

However, employees are not required to notify their employer of the use of medical marijuana.

"Unless they have info from the employee in advance, if it's a positive screen, they need to treat it like they would anything else," he says. Employers can't pry and ask medical questions. They can only issue a general notice to employees to notify the employer if they have a condition that qualifies as a disability and need a special accommodation.

Smith says most of his clients have left their drug-testing and tolerance policies the same or are considering whether or not to continue to include marijuana in drug tests. He recommends the following:


- Pause before taking action if an employee or applicant tests positive for marijuana. Engage with the employee to find out if the condition qualifies as a disability under law. If it does, consider whether to waive the drug-free workplace



Patrick Smith, an employment attorney with Fredrikson & Byron P.A., has been advising his employer clients about medical marijuana use by employees. Many employers are keeping their testing and drug-use policies the same.

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policy as a reasonable accommodation.

- Revise all job descriptions to ensure safety-sensitive positions are clearly identified. If the person who tests positive performs a safety-sensitive job, waiving the policy may not be reasonable.

- Continue to act in cases where there is evidence of intoxication or impairment. Having a medical marijuana card does not give the employee the right to be impaired at work. Remember, there is no test to determine when a person is legally impaired from marijuana use.

- Train human resources personnel and all supervisors on how to handle perceived violations and testing to avoid knee-jerk reactions to positive marijuana drug tests.

- Make sure the drug-testing policy is part of the collective bargaining agreement for unionized employees.

The Society for Human Resource Management recommends employers review their state laws on discrimination against marijuana users to ensure policies are consistent with state law, but that they continue to comply with federal regulations.

SHRM, the world's largest HR professional society with 300,000 members in 165 countries, also recommends employers review drug-use and

drug-testing policies to ensure they clearly explain expectations regarding impairment, marijuana use outside of company time and drug testing. Business owners will have to be consistent with procedures and make it clear whether or not they'll ban employees based upon drug use or impairment.

What about CBD oils?

CBD oil is legal in all 50 states as of 2014, though some states have more friendly policies than others. In Iowa, CBD oils can be purchased over the counter. These products are labeled as containing no THC.

"Even though they're labeled as being THC-free, unfortunately, there isn't always complete accuracy in labeling," Sample, with Quest Diagnostics says. "It's buyer beware."

He points to a case in which a Department of Transportation-regulated truck driver who was familiar with federal drug-testing laws was using CBD oil products and selecting those that were labeled as THC free. The truck driver used the oil and tested positive in a urine drug test. He was fired from his job.

The driver had an unopened bottle of the oil he had used. The contents were analyzed, and tests

showed significant amounts of THC.

"Even though it was labeled as being THC free, that's not always the case," Sample says.

Sample says those who are subject to drug-testing policies for their jobs should be aware of the possibility of residual THC in those products that are labeled as free of THC.

What could change in Iowa?

Iowa lawmakers are considering a few bills that could alter the use of medicinal marijuana in the state.

The Iowa House of Representatives on March 26 approved House File 732.

The bill removes the 3 percent THC limitation and replaces it with a restriction that a dispensary cannot dispense more than a combined total of 25 grams of THC to a patient or primary caregiver in a 90-day period unless a waiver is requested that certifies that amount is not adequate to cover the patient's condition. It also changes users from those with "untreatable" pain to "severe or chronic" pain. It expands those who can approve medical marijuana use to physician assistants and advanced register nurse practitioners. ■

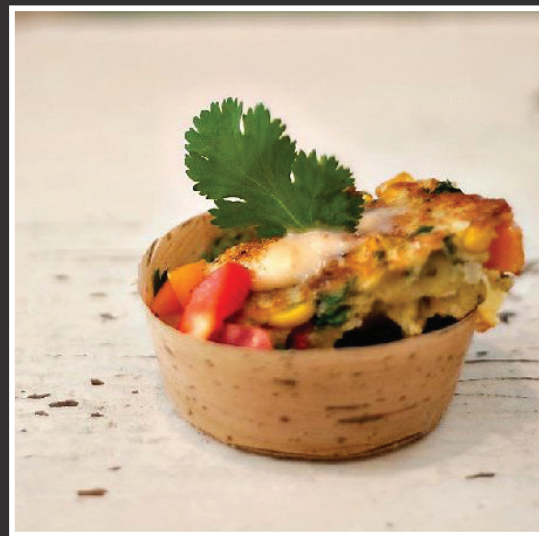


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BUSINESS PHOTOS



The Waukee Chamber of Commerce celebrated a ribbon cutting for Iowa Clinic on March 14.



The Carlisle Area Chamber of Commerce celebrated a ribbon cutting for Great Western Bank on Feb 25.



Wendy Martinez and Wendy Marsh at the Regional Eastern Polk County Chamber luncheon held at Copper Creek Golf Club on March 12.



Rita Perea and Tara Platt at the Johnston Chamber of Commerce's Empower Breakfast held at TownPlace Suites on March 6.



Ruth O'Neil and Tina Mowry Hadden at the WDM Chamber's "Building A Collaborative Culture" by Tina Mowry Hadden at the Chamber office on March 5.



Maaike Hendrikson and Michelle Ashline at the Altoona Chamber's Noon Networking event at Claxton's on Feb. 18.



Justin Jay, Nicole Davis and Eric Simon at the Rock Bottom Tattoo (Norwalk) ribbon cutting on March 2.



Bob and Terra Eisenlauer at the CITYVIEW Best Of Des Moines event at Adventureland on Feb 5.



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COMMERCIAL REAL ESTATE

Commercial real estate transactions in Polk County from Feb. 12, 2019, through March 15, 2019

ADDRESS: 5621 MEREDITH DRIVE, DES MOINES
DATE: Feb. 12, 2019
PRICE: \$905,750
SELLER: MUSE FAMILY TRUST
BUYER: MUSE, DANTE
SQUARE FEET: 22,200
ACRES: 1.764

ADDRESS: 4100 DIXON ST., DES MOINES
DATE: Feb. 13, 2019
PRICE: \$3,800,000
SELLER: LUNDBERG, JILL L
BUYER: CATALDO, GEORGE R.
SQUARE FEET: 101,732
ACRES: 4.568

ADDRESS: 4200 S.E. BEISSER DRIVE, GRIMES
DATE: Feb. 13, 2019
PRICE: \$925,000
SELLER: RIDGETOP EXECUTIVE PARTNERS LLC
BUYER: BARNHART CRANE AND RIGGING CO.
SQUARE FEET: 8,920
ACRES: 3.001

ADDRESS: 1375 HOAK DRIVE, WEST DES MOINES
DATE: Feb. 13, 2019
PRICE: \$62,500
SELLER: BIDDLE, DE LOS JOHN
BUYER: MAIN VOYAGE, LLC
SQUARE FEET: 1,440
ACRES: 0.489

ADDRESS: 1810 BEAVER AVE., DES MOINES
DATE: Feb. 14, 2019
PRICE: \$175,000
SELLER: SNOOKIES PROPERTIES LLC
BUYER: HUNTER REAL ESTATE, LLC
SQUARE FEET: 1,076
ACRES: 0.469

ADDRESS: NEAR 6123 SCOUT TRAIL, DES MOINES
DATE: Feb. 14, 2019
PRICE: \$235,350
SELLER: MID-IOWA COUNCIL BOY SCOUTS OF AMERICA
BUYER: BELL AVENUE PROPERTIES, INC.
SQUARE FEET: 0
ACRES: 7.796

ADDRESS: 106 FIRST ST., S.E., BONDURANT
DATE: Feb. 14, 2019
PRICE: \$80,000
SELLER: IHDE FAMILY TRUST
BUYER: BAILEY, DARYL
SQUARE FEET: 1,500
ACRES: 0.046

ADDRESS: 313 S.W. FIFTH ST., DES MOINES
DATE: Feb. 15, 2019
PRICE: \$1,600,000
SELLER: CRESCENT REALTY CORPORATION
BUYER: MRI 1222, LLC
SQUARE FEET: 26,870
ACRES: 0.922

ADDRESS: 3800 MERLE HAY ROAD, UNIT 1100, URBANDALE
DATE: Feb. 15, 2019
PRICE: \$1,500,000
SELLER: BTD MERLE HAY MALL LLC
BUYER: MERLE HAY ANCHORS LLC
SQUARE FEET: 165,004
ACRES: 7.814

ADDRESS: ON ADVENTURELAND DRIVE, NEXT TO RV RETAILER IOWA, ALTOONA
DATE: Feb. 18, 2019
PRICE: \$454,510
SELLER: FRANZEN-ALTOONA-I80 PARTNERSHIP
BUYER: PARK AVENUE CONSULTANTS INC
SQUARE FEET: 0
ACRES: 0.19

ADDRESS: 10830 HICKMAN ROAD, CLIVE
DATE: Feb. 18, 2019
PRICE: \$899,000
SELLER: DICKINSON, JANICE R.
BUYER: HICKMAN PROPERTY 101 LLC
SQUARE FEET: 11,310
ACRES: 0.69

ADDRESS: 1000 73RD ST., SUITE 18, WINDSOR HEIGHTS
DATE: Feb. 19, 2019
PRICE: \$100,000
SELLER: JOHN GALT PROPERTIES LLC
BUYER: ENERGY SOLUTION BUILDERS LLC
SQUARE FEET: 1,775
ACRES: 0.138

ADDRESS: 5736 S.E. 27TH ST., DES MOINES
DATE: Feb. 20, 2019

PRICE: \$22,500
SELLER: PRAIRIE HILLS AT DES MOINES LLC
BUYER: RM MADDEN CONSTRUCTION INC
SQUARE FEET: 0
ACRES: 0.334

ADDRESS: 3355 N. ANKENY BLVD., ANKENY
DATE: Feb. 20, 2019
PRICE: \$435,600
SELLER: CLASS OF '87 LLC
BUYER: TIERNAN PROPERTIES LLC
SQUARE FEET: 0
ACRES: 0.999

ADDRESS: 2680 100TH ST., URBANDALE
DATE: Feb. 20, 2019
PRICE: \$1,645,000
SELLER: PLATT LELAND LLC
BUYER: URBANDALE 2680 LLC
SQUARE FEET: 7,772
ACRES: 1.072

ADDRESS: 1951 INDIANOLA AVE., DES MOINES
DATE: Feb. 22, 2019
PRICE: \$250,000
SELLER: LEO, MICHAEL
BUYER: LIN, YUWEI
SQUARE FEET: 1,560
ACRES: 0.248

ADDRESS: 110 S.E. GRANT ST., UNIT 106, ANKENY
DATE: Feb. 22, 2019
PRICE: \$38,000
SELLER: BFC DEVELOPMENT LC
BUYER: LINDA A. JOHNSON-LUNDQUIST INSURANCE TRUST
SQUARE FEET: 792
ACRES: 0.047

ADDRESS: 1250 73RD ST., WINDSOR HEIGHTS
DATE: Feb. 26, 2019
PRICE: \$2,005,000
SELLER: KC WINDSOR LLC
BUYER: WINDSOR CHATEAU APARTMENTS LLC
SQUARE FEET: 37,449
ACRES: 2.182

ADDRESS: 2005 INGERSOLL AVE., DES MOINES
DATE: Feb. 27, 2019
PRICE: \$7,400,000
SELLER: INGERSOLL
SQUARE PHASE III ASSOCIATES LP
BUYER: MR INGERSOLL PHASE III LLC
SQUARE FEET: 38,065
ACRES: 0.908

ADDRESS: 2515 DEAN AVE., DES MOINES
DATE: Feb. 27, 2019
PRICE: \$1,540,000
SELLER: JOHNSON BROTHERS OF IOWA INC
BUYER: HOLT SALES & SERVICE INC
SQUARE FEET: 79,488
ACRES: 3.255

ADDRESS: ON HIGHWAY 141, NEAR EARL MAY NURSERY, GRIMES
DATE: Feb. 27, 2019
PRICE: \$2,067,000
SELLER: FAGEN, CHARLES H.
BUYER: HOPE K FARMS LLC
SQUARE FEET: 0
ACRES: 31.8

ADDRESS: 3501 111TH ST., URBANDALE
DATE: Feb. 28, 2019
PRICE: \$4,556,540
SELLER: PRESCOTT LLC
BUYER: CRESCENT REALTY CORP
SQUARE FEET: 26,624
ACRES: 5.075

ADDRESS: 1035 60TH ST., WEST DES MOINES
DATE: Feb. 28, 2019
PRICE: \$220,400
SELLER: COUNTRY CLUB DENTAL LLC
BUYER: CCDC DEVELOPMENT LLC
SQUARE FEET: 0
ACRES: 0.659

ADDRESS: 720 E. SECOND ST., DES MOINES
DATE: MARCH 1, 2019
PRICE: \$1,600,000
SELLER: SHAMROCK PROPERTIES LC
BUYER: BRIDGE DISTRICT II LLC
SQUARE FEET: 9,100
ACRES: 1.414

ADDRESS: 1614 ARLINGTON AVE., DES MOINES
DATE: MARCH 1, 2019
PRICE: \$117,000
SELLER: BUNKERS, MARCIA A.
BUYER: JR TT, LLC

SQUARE FEET: 2,548
ACRES: 0.379

ADDRESS: RURAL AREA SOUTH OF ANKENY DRIVER'S LICENSE STATION, ANKENY
DATE: MARCH 1, 2019
PRICE: \$4,193,410
SELLER: MC COSKEY LP
BUYER: CROSSWINDS BUSINESS PARK LLC
SQUARE FEET: 0
ACRES: 35.216

ADDRESS: 905 S.W. ORALABOR ROAD, ANKENY
DATE: MARCH 1, 2019
PRICE: \$3,164,600
SELLER: WCK-UP ANKENY LC
BUYER: KNAPP ZUENDEL LC
SQUARE FEET: 9,515
ACRES: 3.363

ADDRESS: 6367 N.E. 14TH ST., DES MOINES
DATE: MARCH 1, 2019
PRICE: \$1,300,000
SELLER: DCS REAL ESTATE GROUP LLC
BUYER: RILEY WAREHOUSING LC
SQUARE FEET: 17,425
ACRES: 3.667

ADDRESS: 511 28TH ST., DES MOINES
DATE: MARCH 4, 2019
PRICE: \$150,000
SELLER: 28TH STREET LOT LLC
BUYER: 2711 GRAND AVENUE LLC
SQUARE FEET: 0
ACRES: 0.165

ADDRESS: 1457 E. WALNUT ST., DES MOINES
DATE: MARCH 5, 2019
PRICE: \$127,000
SELLER: RE SPECIALISTS LLC
BUYER: JRP LLC
SQUARE FEET: 2,968
ACRES: 0.154

ADDRESS: 1605 CENTER ST., DES MOINES
DATE: MARCH 6, 2019
PRICE: \$230,000
SELLER: LOHEED, LYN B
BUYER: TAENZER, YORK
SQUARE FEET: 3,795
ACRES: 0.39

ADDRESS: 309 EIGHTH ST., WEST DES MOINES
DATE: MARCH 6, 2019
PRICE: \$126,000
SELLER: SHARRIE LEE MCKINNEY TRUST
BUYER: GOLDEN PROPERTIES LLC
SQUARE FEET: 1,892
ACRES: 0.166

ADDRESS: 1200 S.W. BROOKSIDE CIRCLE, SUITE 5, GRIMES
DATE: MARCH 8, 2019
PRICE: \$140,000
SELLER: STT DISTRIBUTION LC
BUYER: RENDA PROPERTIES 2 LLC
SQUARE FEET: 21,600
ACRES: 0.134

ADDRESS: 2225 DELAWARE AVE., DES MOINES
DATE: MARCH 12, 2019
PRICE: \$4,000
SELLER: LEGACY BANK
BUYER: SWAICH ENTERPRISES LLC
SQUARE FEET: 0
ACRES: 0.137

ADDRESS: 1832 EASTON BLVD., DES MOINES
DATE: MARCH 13, 2019
PRICE: \$10,000
SELLER: KEE, GWENDOLYN C
BUYER: MOSES, GARY
SQUARE FEET: 1,110
ACRES: 0.141

ADDRESS: 1818 EASTON BLVD., DES MOINES
DATE: MARCH 13, 2019
PRICE: \$10,000
SELLER: KEE, GWENDOLYN C
BUYER: MOSES, GARY
SQUARE FEET: 1,382
ACRES: 0.124

ADDRESS: 3500 EIGHTH ST., S.W., ALTOONA
DATE: MARCH 15, 2019
PRICE: \$1,200,000
SELLER: PINNIPED IOWA LLC
BUYER: WISTAPLE, LLC
SQUARE FEET: 14,651
ACRES: 1.36

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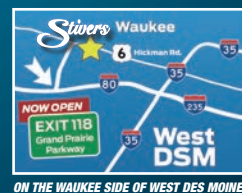
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***Sales ranking based on car and truck sales report of the Kansas City Region of Ford Motor Company and Lincoln Motor Company for 2018.**

¹Take new retail delivery from an authorized Ford Dealer's stock by 4/30/19. Restrictions apply. See dealer for qualifications, complete details and possible program extension. Offer correct at time of printing. Program rules subject to changes. ²Must be a business owner to qualify and provide proof of business license, FIN code or certify your business on fordtoughtruck.com for eligibility. Take new delivery from an authorized Ford Dealer's stock by 4/30/19. ³Competitive conquest is available to customers who currently own or lease a 1995 or newer non-Ford/Lincoln/Mercury vehicle. Customer must have owned or leased the eligible vehicle for a minimum of 30 days prior to the sale date of the new vehicle. Trade-in or lease terminations not required. Residency restrictions apply. Take new retail delivery from an authorized Ford Dealer's stock by 4/30/19. ⁴Customers who currently own or lease a 1995 or newer E-Series are eligible for the owner loyalty offer toward the purchase or lease of a new 2019 Transit. No trade-in required. See an authorized Ford Dealer for qualifications and complete details. Take new retail delivery from an authorized Ford Dealer's stock by 4/30/19. ⁵Transit Cargo Van: No lift minimum required. Receive uplift assistance for the entire cost of the uplift up to \$1,000. Units receiving any form of CPA (56A), GPC, Long-Term Rental (56K) or other concessions are ineligible. Take new retail delivery from an authorized Ford Dealer's stock by 4/30/19. Restrictions may apply. See dealer for qualifications and complete details. ⁶Under Bonus Depreciation in section 168(k) of the Internal Revenue Code, companies may be eligible to fully expense the cost of trucks, vans and SUVs rated over 6,000 lbs. GVWR, are limited to \$18,000 of depreciation in the year of purchase with normal MACRS depreciation on the remaining basis in the vehicle in subsequent years. A vehicle is not considered a passenger vehicle, and is not limited to the lower depreciation amounts, lift is considered a "qualified non-personal use vehicle." Qualified non-personal use vehicles are vehicles that, by virtue of their nature of design, or not likely to be used more than a de minimis amount for personal purposes. Examples of qualified non-personal use vehicles include 1) a vehicle that can seat nine-plus passengers behind the driver's seat. 2) a heavy non-SUV vehicle with a cargo area of at least six feet in interior length or 3) a vehicle with a fully enclosed driver's compartment/cargo area. No seating behind the driver's seat, and no body section protruding more than 30 inches ahead of the leading edge of the windshield. For more information, see IRC Section 280F(d) (7), Income Tax Reg. Sec. 1.280F-6(c)(9309iii), Income Tax Reg. Sec. 1.274-5T9(k), and Revenue Ruling 86-97, and contact your tax advisor for details. Only applies to business vehicles purchases occurring after Dec. 31, 2018, and before Dec. 31, 2019. Consult your tax advisor as to the proper tax treatment of all business-vehicle purchases. ⁷Based on IHS Markit CY 1985-2017 US TIP Registrations excluding registrations to individuals. TIP Registrations prior to 2010 do not include all GVW 1 and 2 vehicles.

CITYVIEW'S BUSINESS JOURNAL

EXPERT ADVICE

ON ISSUES THAT MATTER TO YOUR BUSINESS

MARKETING

Failure in business is part of success

Have you ever tried something new for your business that didn't go how you thought it would? Me too. Don't let it make you feel like a failure. Ever heard of Google Jaiku, a micro-blogging service to rival Twitter? What about the Apple Pippin, a home video game system set to compete with Sony PlayStation? Probably not. They were pretty much total flops.

"Just because something doesn't do what you planned it to do doesn't mean it's useless," Thomas Edison once said. When developing something new, failure is part of the process. The important part is determining what went wrong, learning from it, and using that knowledge gained to succeed in the future.

Many companies choose not to talk about where they fell short. Instead, bring failure to the surface to discuss and reflect. It will provide the opportunity to innovate, and it might just lead to your next great idea.



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HUMAN RESOURCES

Can you hear me now?

Workers' compensation insurance is designed to assist employees who experience an injury while on the job. For most companies, the primary concern is slips and falls, along with lifting of any heavy objects. One often overlooked, but increasingly common risk factor in the workplace, is noise. Long-term exposure to noise at certain volumes can injure our hearing — sometimes permanently. Construction, manufacturing, and airline companies are aware of this risk in their workplace, but open-concept design and an aesthetic emphasis on hard surfaces is increasing the risk in retail and restaurant work — and even office-setting jobs like call centers. This noise risk can go unnoticed because what is tolerable for 15-20 minutes can still wind up being above OSHA's decibel guidelines for employees working 6-8 hours in that environment. Consider the noise effects of your workplace to avoid costly workers' compensation claims. You can review OSHA's guidance by finding OSHA standard 1910.95.



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ACCOUNTING

How does the new tax law help my business?

Undeniably, businesses and business owners were the big winners under the new tax law. For large C corporations, the highest corporate tax rate dropped from 35% down to 21%. All businesses can deduct 100% of the purchase price of equipment or assets and heavy vehicles in the first year. For lighter weight vehicles, businesses can deduct up to \$18,000 in year one.

Small business owners were winners as well. Business owners of partnerships, S corporations, LLCs, sole proprietorships, certain farming and rental activities now only have to pay income taxes on 80% of the net business income if household income is less than \$315,000 for married filing jointly or \$157,500 single. There are some limitations that apply when household income exceeds these amounts. Please consult with your tax advisor for how the new tax law applies to your business.



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