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Criser, Gough, & Parrish

Small Business Alert

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New Kansas Laws Applicable to Employers

The Kansas legislature enacted two laws this past session which impact employers in Kansas.

The **first statute** authorizes Kansas citizens to carry concealed weapons if they have completed a required training course and obtained a license. Property owners and employers may take steps, if they choose, to prohibit handguns at their place of work.

There are two steps to take as a result of this new law.

- First, create a policy that prohibits your employees from possessing a handgun while on your premises or while engaged in work for you. You can add a provision to your existing policies or employee handbook, if you have one. Make sure that all employees are aware of the change by distributing a copy of the new policy to all employees. If you customarily have employees sign some type of acknowledgment of policies, that procedure should be followed with this policy.
- Second, post a notice that handguns are prohibited on your work premises, at the location where customers, contractors, and others normally enter your workplace. This posting will help discourage non-employees from bringing handguns into your workplace and will help remind employees that handguns are not allowed at work.

Both of these actions will help you comply with your obligation as an employer to provide a safe and hazard-free place to work for your employees under the Occupational Safety and Health Act.

The **second new law** is a statute which requires that employers provide up to eight (8) days of unpaid leave to persons who are victims of domestic violence. This leave is intended to allow them to seek medical treatment, apply for Protection from Abuse or Protection from Stalking orders, attend court, meet with police or counselors, or any other activity that may be required as a result of being subjected to domestic violence.

The employee is required to give you advance notice of their need to be absent if that is possible but are allowed unscheduled absences if necessary. Within 48 hours of their unscheduled absence or return to work, they are required to provide some documentation of the reason for their absence, such as a doctor's note, a court paper, or a note from a counselor or police officer.

While this leave does not have to be paid, they should be allowed to use any accrued paid leave which they have available. Each employee is entitled to eight (8) days of domestic violence leave each calendar year and any such absences cannot be held against the employee for any reason. You are also required to keep the reason for the employee's absence confidential.

The concealed weapon laws is currently in effect although licenses are not expected to be issued until the first of 2007. The domestic violence leave statute became effective January 1, 2007.

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Businesses and Tax-Exempts Can Use Formula for Telephone Tax Refund

The Internal Revenue Service announced a formula that will allow businesses and tax-exempt organizations to estimate their federal telephone excise tax refunds.

To request a refund, businesses and tax-exempt organizations must complete Form 8913, Credit for Federal Telephone Excise Tax Paid. To complete this form, businesses and tax-exempt organizations may determine the actual amount of refundable long-distance telephone excise taxes they paid for the 41 months from March 2003 through July 2006, or use the formula to figure their refunds. Businesses should attach Form 8913 to their regular 2006 income tax returns. Tax-exempt organizations must attach it to Form 990-T.

Businesses and tax-exempt organizations can figure their refund amounts by comparing two telephone bills to determine the percentage of their telephone expenses attributable to the long-distance excise tax. The bills they should use are the bill with a statement date in April 2006 and the bill with a statement date in September 2006. They must first figure the telephone tax as a percentage of their April 2006 telephone bills (which included the excise tax for both local and long-distance service) and their September 2006 telephone bills (which only included the tax on local service). The difference between these two percentages should then be applied to the quarterly or annual telephone expenses to determine the amount of their refunds.

The refund is capped at 2 percent of the total telephone expenses for businesses and tax-exempt organizations with 250 or fewer employees — which covers more than 99 percent of all businesses. The refund is capped at 1 percent for those with more than 250 employees.

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