

HUMAN RESOURCE DIGEST

www.mranet.org March 2004

Optimizing Performance: The First Building Block

By Janine Sagert, Ph.D.

In these uncertain economic times, businesses are keen that individual workers be as efficient, creative, and competitive as possible. They want employees to operate at optimal levels. After all, organizational performance is nothing but the collective abilities of its employees. But, while time, money, and objectives are being tightly managed to maximize output, one resource is largely being ignored: attention.

The simplest way to make the point is to ask yourself, "Do I get more done when I work on a Saturday?" Most people believe they are much more productive when they work after hours or on weekends. Why? "Fewer distractions" is the answer most often given. Another way of saying this is, "More focused attention." Imagine that you were able to maintain that same level of concentration daily even in distracting environments, and you begin to glimpse how focused attention can work more optimally for you and your business as a whole.

It is not an exaggeration to say that *the amount and quality of attention given to a task is directly proportionate to the speed and quality of performance*. However, most of us are oblivious as to how to spend attention and don't really know how to control it. Often, whatever comes in front of us gets our attention. We spend attention without thinking about it; we give it away without being conscious of whether it is a good investment. We waste one of our most precious assets daily.

Learning to control your attention and manage the attention of others if you are a supervisor or manager is a hidden asset that can take you and your business closer to the competitive edge.

Dr. Janine Sagert is a consultant, coach, and president of Time Out, as well as the author of Time Out®. She will be a featured speaker at MRA's HR Conference on May 13 and 14 at The Osthoff Resort in Elkhart Lake, Wisconsin.

Tips to Start Optimizing Performance

For you as an individual:

- **Exercise and train your ability to focus.** Some of the many methods to strengthen your "attention muscles" include: martial arts, meditation, biofeedback, training in a sport, and certain games.
- **Learn to let go of distractions** (both internal and external). For starters, ask yourself, is what I am focusing on right now relevant to the task at hand?
- **Learn to "pace" your attention.** The brain works on 40-60 minute cycles. By giving your brain a break every hour or so you keep yourself mentally sharp and energized.

For managing others:

- **Make it a priority to provide clear goals** of where you want the team to go, and explain why they are important to the organizational goals and what the rewards are for reaching them.
- **Provide frequent, specific feedback** both formally and informally.
- **Create an environment where it is accepted that employees have the right to restrict interruptions.**

Table of Contents

<i>Compensation</i>	2
Paying Part-Time Exempt Employees	
<i>Employee Benefits</i>	3
Consumer-Driven Health Plans— A Progress Report	
<i>Pension Facts</i>	4
401(k) Deadlines	
<i>Employee Benefits</i>	5
HIPAA Privacy Rules: The Deadline Approaches for Small Group Health Plans	
<i>Employee Relations</i>	6
Is It Sexual Harassment or Just Bad Behavior? Show Me the Numbers! Seven Steps to Improving Attendance Can We Talk? Inquiring Members Want to Know...	
<i>Survey Corner</i>	9
Survey Resources Available on MRA's Web Site Survey Corner	
<i>Training & Development</i>	10
Motivating Employees in Trying Times	
<i>MRA News</i>	11
Welcome New MRA Members Illinois HMOs Now Covered Under Illinois Spousal Continuation Act	
<i>Calendar of Events</i>	12

Paying Part-Time Exempt Employees

From time to time, organizations want to hire employees for exempt positions on a part-time basis. Or an organization may agree to allow a full-time exempt employee to work part time in the same job. Questions then arise about the best way to pay the part-time exempt employee.

Of course, the first step in this process is to write the job description and then verify that the job qualifies as exempt under the Fair Labor Standards Act (FLSA). The part-time exempt employee may be paid on either an hourly or a salaried basis. Consider this information:

Salaried

Advantages

- Cost remains the same, pay period to pay period.
- Income for the employee remains the same, pay period to pay period.
- If more hours are worked, there is no additional pay due.

Disadvantage

- If fewer than the agreed-upon number of hours are worked (as a result of workload fluctuation, absence, etc.), pay remains the same.

Hourly

Advantages

- The employer pays only for the hours the employee works.
- If the workload varies from week to week, the employer has the ability to pay less for fewer hours of work.

Disadvantages

- Costs can vary pay period to pay period.
- Income will fluctuate for the employee.
- If the employee works more than 40 hours, compensation could be subject to overtime rules.

There are many considerations when making the decision whether to pay a part-time employee in an exempt position on a salaried or hourly basis. Situations should be evaluated on a case-by-case basis to determine the best solution.

Consumer-Driven Health Plans—A Progress Report

By Ron Van Thiel, Executive Vice President, Employee Benefits Group, Frank F. Haack & Associates

Reports on consumer-driven health plans (CDHPs) have appeared in almost every business publication and have been touted as a potential cure for health care cost escalation. This new benefit plan concept is expected to reach 40 percent of the market by 2010. Employers and benefits managers need to understand these approaches to health care cost containment and be able to evaluate whether CDHPs will be right for their employees.

What is the reason for this increased focus on consumers of health care? Over the last several decades the percentage of health care cost has steadily risen for the employer while consumers have not seen a corresponding increase in their overall contributions. One conclusion is that consumers have been insulated from the cold reality of health care costs. Particularly during the 1990s, when recruitment for top talent was difficult, employers looked for any way they could to entice candidates. Offering health plans with low premiums and out-of-pocket expenses with plenty of freedom of choice in

providers, was one of the top means to attract talent. This type of plan design shielded consumers from the true escalation of health care costs.

The philosophy of the CDHP is that consumers need to be financially impacted by their decisions; they need to be more interested in managing their health in order to better manage consumption of their health care services. While consumers may not be anxious to warm up to this level of change, employers are finding it increasingly difficult to survive with current benefit plan costs.

Whether CDHPs are the answer to managing health care costs remains to be seen. A thorough understanding of these and other traditional health plans is necessary, however. A CDHP is best implemented when done within the context of a strategic plan. Here are some key aspects to consider when implementing a CDHP:

- Consumer involvement and choice
- Contribution strategies
- Employee education
- Wellness

For more information on consumer-driven health plans, contact Lisa Leffel, Partner Manager at Frank F. Haack & Associates, at 414-259-8773 or e-mail lisa.leffel@haack.com. Frank F. Haack & Associates delivers customized employee benefits, and property and casualty solutions for clients locally and globally.

MRA and Frank F. Haack & Associates are co-sponsoring

“Consumer-Driven Health Care—The Early Results Are In—So What’s Next?”

This program will feature expert panelists from Humana, Aurora Healthcare, Lumenos, and Wausau Benefits that will present both pro and con viewpoints to help participants evaluate CDHPs.

Thursday, April 22, 2004

1:00 to 4:00 p.m.

St. Norbert College
DePere, Wisconsin

OR

Friday, April 23, 2004

7:30 to 10:30 a.m.

MRA’s Conference Center
Waukesha, Wisconsin

401(k) Deadlines

The deadlines that 401(k) plan sponsors and their service providers must master are increasingly complex. The following is a short list of some of the more important deadlines.

Action/Form	Form Number	Due Date	Who Is Responsible	Delivered to
Distribution reporting to participant	Form 1099-R	January 31	Payer	Participant
Distribution reporting to IRS	Form 1096 with 1099-R	February 28	Payer	IRS
Corrective distribution for failed ADP/ACP without 10% excise tax		2 ½ mos. after plan year end	Employer/Trustee	Participant
Excise taxes on ADP/ACP test correction after 2 ½ months after plan year end	Form 5300	Last day of the 15 th month after the plan year end to which the excess applies	Sponsor	IRS
Filing of corporate tax return and contribution deadline for deductibility	Form 1120	2 ½ mos. after fiscal year end	Corporate Employer	IRS
Request for automatic extension corporate tax returns	Form 7004	On or before 2 ½ mos. after fiscal year end	Corporate Employer	IRS
Corrective distributions of 402(g) excess deferrals		April 15	Plan Administrator/Trustee	Participant
Summary of Material Modification		210 th day after end of plan year when modification adopted	Plan Administrator	Participant
Annual report of plan (with schedules)	5500 Series	Last day of 7 th mo. after end of plan year/or as extended	Plan Sponsor	DOL
Request for extension to file 5500 Series	Form 5558	Last day of 7 th mo. after end of plan year	Plan Sponsor	DOL
Summary Annual Report		Last day of 9 th mo. after end of plan year	Plan Administrator	Participant/ Beneficiary
Safe Harbor Plan Notice		30/90 days prior to start of plan year using Safe Harbor design	Plan Administrator/ Plan Sponsor	Participant
Summary Plan Description		120 days after plan is subject to reporting; updates every 5 years if plan amended; 10 if not	Plan Administrator	Participant/ Beneficiary
Application for Termination	Form 5310	Before assets are distributed	Plan Administrator/Employer	IRS
Notice to Interested Parties		10/20 days before Form 5300 is sent to the IRS	Plan Sponsor	Interested Parties
Blackout Notice		30/60 days prior to the last day in which participant may effect change	Plan Administrator	Participant

Sponsors should contact their plan providers for confirmation of the correct form and usage.

Questions regarding this column and retirement planning in general may be directed to Stephen M. Wendt & Associates at 800-509-9055. Wendt & Associates is responsible for program management and related services for 401(k) and other qualified retirement plans offered by MRA-The Management Association.

HIPAA Privacy Rules: The Deadline Approaches for Small Group Health Plans

By Molly Schissler, SPHR, Manager, Employee Relations Services

If you have not yet circled April 14, 2004, on your calendar, you may want to do so. This is the final compliance date for HIPAA Privacy Rules. While many health care providers and health plans needed to comply last April, health plans with less than \$5 million in annual receipts (small group health plans) have until April 14, 2004, to be in compliance.

Employers that have not yet finalized their policies and procedures for achieving HIPAA compliance should take immediate steps to ensure their health plans meet the obligations. Following is a very brief summary of key things to be done.

Identify your covered health plans—Virtually all group health plans (insured or self-insured) covered by the Employee Retirement Income Security Act (ERISA) (i.e., medical, vision, health flexible spending accounts, dental, prescription, certain employee assistance programs) fall into this category. If you have a self-insured plan with fewer than 50 participants that is self-administered, the plan is not subject to HIPAA Privacy.

Designate a medical privacy officer—This will typically be the person with direct responsibility for health plan operations.

Assess processes within your organization where protected health information (PHI) is used—Who has access, how is it used, etc. Document this information in your procedures.

Develop HIPAA privacy procedures—This is a formal written accounting of your privacy practices, procedures, how PHI will be safeguarded, how complaints will be handled, etc.

Distribute a notice of privacy practices—This notice must contain specific language and must be distributed to all plan participants by the effective date.

Identify business associates and complete business associate agreements—Business associates include third party administrators and may include brokers for your plans. Have legal counsel review your agreements prior to signing.

Special note for employers with fully insured health plans: If your organization has only fully insured health plans, you may be free from having

to meet many of the requirements above. However, you should carefully assess whether or not you receive any type of protected health information (PHI). If you do have access to PHI, your plan must meet the HIPAA requirements. Organizations with fully insured plans that receive no PHI can avoid compliance requirements except that they cannot retaliate or require waivers of HIPAA rights.

Remember that while HIPAA does not cover employers, it does cover employers' health plans, and as sponsors, employers have many obligations. Contact MRA's Employee Relations Services for additional information.

**MRA—
Indispensable to
your business!**

Main line for members:
262-523-9090 or 800-488-4845
Employee Relations counselor line:
262-696-3660 or
866-ASK-MRA1 (866-275-6721)
Employee Relations e-mail:
infnow@mranet.org
Web site: www.mranet.org

Is It Sexual Harassment or Just Bad Behavior?

By Betsy DeLaet, HR Director/HR Audits/Employee Handbook Services

Sexual harassment in the workplace can take many forms and because every incident is different, each case must be decided on its own merits. Frequently at the conclusion of the investigation, the employer must decide whether the behavior involved rises to the level of a legal claim under Title VII of the Civil Rights Act or state discrimination laws.

In general, sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. Such conduct falls under one of two categories:

- **Quid Pro Quo** (this for that): Submitting to the harassing behavior is made either explicitly or implicitly a condition of employment or the basis for an employment decision.

- **Hostile Work Environment:** Situations in which verbal or nonverbal behavior creates a work environment that is hostile, intimidating, or offensive, and

- ◆ The conduct focuses on the sexuality of another person or occurs because of the person's gender.
- ◆ The conduct is unwarranted and unwelcome.
- ◆ The conduct is severe and/or pervasive.
- ◆ The recipient found the conduct hostile, intimidating, or offensive.
- ◆ A "reasonable person" would also find the conduct hostile, intimidating, and offensive.

When investigating a complaint of harassment, be mindful of the standards of

sexual harassment. In many cases, the behavior may be inappropriate and deserve disciplinary action, but does not constitute sexual harassment under the law. When approached by an employee claiming harassment, employers should take their responsibility seriously and investigate any and all claims promptly and thoroughly. Show good faith efforts at compliance by publishing and distributing a harassment policy, incorporating the topic in the orientation for new hires, and periodically training supervisors and employees in the prevention and detection of harassment. Be sure to document the steps taken to disseminate the policy and train employees.

Show Me the Numbers!

Through the third quarter of 2003, the Bureau of National Affairs (BNA) reported an average absenteeism rate of 1.6 percent for all organizations. While it appears that most employers are experiencing relatively low absenteeism rates, most still have a written attendance policy in place. There seems to be movement away from the once popular no-fault attendance policies. It is interesting to note that relatively few organizations have a formal reward system for good attendance.

Employers responding to the *National EAG 2003/2004 Policies & Benefits Survey*, co-sponsored by MRA, indicated that they:

	<u>Yes</u>	<u>No</u>
Have a written attendance policy	73%	27%
Have a no-fault attendance policy	23%	77%
Have a reward program for good attendance	24%	76%

Seven Steps to Improving Attendance

By Mary Hunter, Senior Manager, Employee Relations Services

Unscheduled absences are a constant drain on employee morale and productivity and are frustrating to supervisors and employers. The following steps can provide a tune-up to your attendance system.

Check Attendance Before Hiring

While employers may not ask how many days an employee missed due to illness or consider FMLA absences when evaluating attendance, routine questions about attendance should be asked in the interview and when checking references.

Emphasize Attendance During Hiring and Orientation

Tell the applicant about the company's attendance standard during the interview and ask if the candidate is able to comply. Cover attendance expectations during the orientation.

Walk the Talk

Instruct supervisors to try this: As early in the work day as possible, meet briefly with the employee who was absent the day before or tardy that day.

Welcome the employee back to work, let the employee know that the absence was noticed and the problems it may have caused, and ask if there is anything the supervisor can do to help the employee assure that this will not happen again. Highlighted problems get fixed.

Timing Is Almost Everything

If a supervisor lets attendance issues go unaddressed, the employee will assume they are not important. Silence says acceptance. When frustrations build to formal discipline, the employee is surprised and trust may be lost. Correcting the problem becomes far more complex when not addressed early.

Remember Discipline Means "To Teach"

If an employee does not meet the attendance requirements, deliver appropriate consequences. Sometimes a supervisor may need to have a positive but pointed discussion with an employee clarifying that good attendance is expected. Help employees to develop good work habits through feedback and consequences.

Set Realistic Standards and Policies

Every operation is different. If your employee can flex hours and improve attendance without disrupting company operations, do it. Encourage employees to plan absences and discourage unplanned absences.

Look for Root Causes of Absenteeism

Employees often experience personal problems or illnesses that can result in a decline in attendance. Poor supervision, excessive overtime, poor working conditions, and low morale are often the root cause of absenteeism as an employee "withdraws" from the organization. What has your organization done to remove the barriers to good attendance?

Replacing an employee may cost an employer thousands of dollars. Overhauling your attendance management system might let you effectively salvage that employee while improving the bottom line!

Inquiring Members



Want to Know . . .

Q: We terminated an employee on February 27. Today, we received a request for reimbursement of \$600 from his Flexible Spending Account? He elected \$100 per month and has not received any reimbursements yet. Do we have to pay it?

A: Yes, you must reimburse the entire \$600 providing that 1) eligible expenses were incurred during the plan year and prior to his termination date, and 2) he has submitted the request during the plan's runoff period. A runoff is how much time a participant has, either after participation ceases in the plan or after the end of the plan year, to submit expenses incurred during the plan year. Most plans have a runoff of 90 days. The uniform coverage rule requires that "the maximum amount of reimbursement under a health FSA must be available at all times during the period of coverage." Most plans cover an employee until termination.

Can We Talk?

By Diane Quinn, Human Resource Director

Communication sounds so simple so why do we struggle so much? Communicating expectations to those people who work for us and with us seems to be a task we don't easily do.

Communicating expectations can be a tough task and is frequently viewed as an unpleasant one since it is often done under circumstances involving discipline. The key is to view the meeting not as a "dressing down," but as an opportunity for the employee to be made aware of his important contribution to the organization and how he can meet the expectations more fully. The employee will profit from the feedback, and the manager will have the chance to reinforce the organization's needs and goals.

Here are some suggestions for success in communicating expectations and improving employee performance:

- *Set aside private time* to talk when there are no interruptions.
- *Don't wait until the next scheduled performance evaluation* to talk to the employee if improvement is required now. At the performance appraisal meeting, the employee should already be aware of major areas for improvement.
- Take time to *tell the employee the good things* he does and convey the organization's appreciation for performing those tasks well.
- Document your meeting by *providing the employee with written information* that he can take with him after the meeting.
- If needed, *plan a follow-up meeting* to help the employee achieve his goals. You can help him become a success.
- Be friendly and open with the employee; *be clear regarding the expectations*, the timelines to achieve those expectations and the results if those expectations aren't met. Explain to him how his achievement of goals impacts the organization.
- Give the employee the opportunity to ask questions and *provide him with follow-up opportunities*. For example, tell the employee to stop in with questions any time; he does not have to wait for the follow-up meeting to ask for help.

The organization and its managers can contribute to the individual's success by clearly communicating the expectations of the job, the impact of the individual's work for the organization, the good parts of the individual's performance, the areas that need to improve, and how great it is to have the employee at the organization.

Survey Resources Available on MRA's Web Site

MRA has made a number of our survey results available to members electronically, anytime you need them. The survey section of the MRA Web site is continuing to grow. Check it out.

Currently, these survey reports are provided on the MRA Web site:

- Salary and Healthcare Adjustments 2004: An Economic Impact Update Survey – Wisconsin
- Salary and Healthcare Adjustments 2004: An Economic Impact Update Survey – Illinois
- 2003-2004 Wage and Salary Adjustment & Projection Survey
- 2004 Holiday Practices Survey – Wisconsin and Illinois
- Results from Employer Response to Terrorist Attacks Survey
- 2003 Turnover and Absenteeism Survey
- 2003 Inexperienced New Hires and Seasonal Summer Workers Survey
- *2003 Non-Exempt Wage Survey – Wisconsin
- *2003 Non-Exempt Wage Survey – Illinois
- *2003 Wage Survey of Industrial Jobs – Wisconsin
- *2003 Wage Survey of Industrial Jobs – Illinois

* To download these surveys, you need to be listed with MRA as the primary or survey contact.

Accessing these reports is easy. Visit www.mranet.org, roll your mouse over the “Survey Information” link at the top of the page, and select “View Survey Results” from the list. Enter your e-mail address in the “Username” field and the current Web site password in the “Password” field. (Note: The Web site password is published on the back cover of the *Human Resource Digest* each month.) If you have not been provided with access to MRA’s “Members Only” section, contact us via phone or e-mail changes@mranet.org.

We have recently published our survey schedule and posted it online. Each survey conducted by MRA is listed, including the name of the survey, the date that the questionnaire is available, and the date that the report is published. To access the online survey schedule, visit www.mranet.org, roll your mouse over the “Survey Information” link at the top of the page, and select “MRA Survey Schedule” from the list. MRA continues to publish details about all the surveys that are available for purchase. Information includes:

- Survey name
- Geographic area
- Pricing information
- Date published
- Details about report content

To access this information, visit www.mranet.org and click on the link labeled “Survey Information” at the top of the page.

SURVEY CORNER

Questionnaires Available in March

- ❖ Managerial, Supervisory & Professional Salary Survey (due March 19)
- ❖ Non-Exempt Wage Survey (due March 19)
- ❖ Wage Survey of Industrial Jobs (available mid-March)

Reports Published in March

- ❖ OCCETS Survey – Quad Cities

Reports Recently Published

- ❖ Salary and Healthcare Adjustments 2004: An Economic Impact Update Survey (available online in MRA’s “Members Only” section)
- ❖ National Wage and Salary Survey
- ❖ National Sales Compensation & Practices Survey

For more information, contact Survey Services via phone or e-mail surveys@mranet.org.

Motivating Employees in Trying Times

By Victor Gray, MRA Institute of Management

Anxiety and uneasiness have increased dramatically in recent years. Organizations need to address what employees really think and feel. Use of effective motivation techniques can ease employees' anxiety, give organizations an advantage on the competition, and assist in recruitment and retention. Here are some methods to maintain and increase effectiveness.

1. **Encourage and support employees' needs for flexibility.** Actions during these times speak louder than words. These short-term investments can benefit the immediate bottom line and profitability over the long run.
2. **Help employees feel wanted and needed.** A little

praise goes a long way. It is important to show they are valued as people, not just as employees.

3. **Lead by walking around.**

Visit workstations to ask, "How's it going?" or to recognize something the employee is doing right.

4. **Show that you are concerned about workplace safety and security.**

5. **Offer help to manage the extraordinary stress that exists today.** If your organization does not offer counseling through an employee assistance program (EAP), consider providing psychological counseling to employees as part of your plan and have a list of community resources available.

6. **Ensure an environment of fair treatment.**

7. **Be open to employees questioning their roles.**

People who cannot look at the calendar for next week or next month and anticipate interesting, challenging, and enjoyable work are in a job that is ill-defined or just plain wrong. People who feel they are in this situation need to talk it over with their managers.

8. **Weigh psychic income in hiring decisions.** It may seem obvious, but managers making hiring decisions would do well to figure out what, besides financial compensation, excites a candidate about the proposed work—and to check to make sure the enticing psychic income can be delivered.

MRA is a not-for-profit organization serving more than 2400 employers throughout Wisconsin, Illinois, and Iowa. This newsletter is compiled by qualified labor relations and human resource specialists. It presents facts and information relating to labor and employee relations issues. The information contained herein should not be regarded as a substitute for legal counsel in specific areas.





Advanced Battery Systems, LLC, East Moline, Illinois,
represented by Jason Miller, President

Ampco Metal, Inc., Arlington Heights, Illinois,
represented by Janet Madura, HR Manager

Bemis Co., Inc., Oshkosh, Wisconsin,
represented by Dave Vierthaler, VP Operations/HR

Brookstone Homes, Inc., Oconomowoc, Wisconsin,
represented by Steve DeCleene, CFO

Chris Greene, Inc., Germantown, Wisconsin,
represented by Jean Harley, Administrative Assistant

Helfter Enterprises, Inc., Osco, Illinois,
represented by Kendra Helfter, Operations Manager

Herr Environmental, Inc., Delafield, Wisconsin,
represented by Deborah Longley, Office Manager

Industrial Overlay, Inc., Rock Falls, Illinois,
represented by Scott Rozanas

Maritime Savings Bank, West Allis, Wisconsin,
represented by Carol Dovi, Vice President

Plastic Parts, Inc., Union Grove, Wisconsin, represented by
Chris M. Osiecki, Finance & Administration Manager

Power Great Lakes, Inc., Wood Dale, Illinois, represented by
Tom Somodi

Summit Packaging Systems, Inc., Racine, Wisconsin,
represented by Michael A. Bates, Operations Manager

WJM Plastics, Inc., Davenport, Iowa,
represented by V. J. Morgart, President

Welcome **NEW MRA MEMBERS**

Illinois HMOs Now Covered Under Illinois Spousal Continuation Act

By Mary Hunter, Senior Manager, Employee Relations Services

Illinois passed an amendment to several pieces of legislation that previously exempted HMOs from coverage. Consequently, employers with HMOs are now covered by the Illinois Spousal Continuation Act, which permits divorced (or widowed) spouses of employees (former employees) to continue coverage for up to two years if the spouse is under 55 years of age and until the spouse is eligible for Medicare or obtains other coverage if age 55 or older. Employers with self-funded plans should not be affected by this change in Illinois law. The revised *Illinois Law Guide* contains information regarding this and other significant changes to Illinois state continuations laws. For further information, contact Employee Relations Services via phone or e-mail infonow@mranet.org.

CALENDAR of EVENTS



Hiring the Best

March 23 & 30, 2004
Waukesha, Wisconsin

This in-depth two-day program is the definitive course on recruitment, interviewing, and selection for the HR professional or administrator. Learn time-proven techniques from our seasoned instructors as well as information on the latest trends, sources, and techniques.

Basic Finance for the HR Manager

April 6, 2004
Moline, Illinois

Financial reports are the heartbeat of any organization. This course is designed to expose the HR manager to basic accounting practices including how to read and interpret accounting and financial reports. Participants will also learn how to create and manage a budget.

Foundations for Human Resource Administration Certificate Series

April 7, 14, 21, 28, & May 5, 2004
Palatine, Illinois

This intensive five-day certificate series, completed one day per week for five consecutive weeks, provides an in-depth overview of the key functions and activities that comprise human resource administration. The series will focus on HR technical skills including legal compliance, compensation and benefits, safety, worker's compensation, and HR professional development.

For a more complete listing of MRA programs, please visit MRA's Web site at www.mranet.org. Register online for an MRA training program and become eligible for a chance to attend a second program **FREE!** One winner will be selected each month.

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maximize performance of
organizations and employees
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