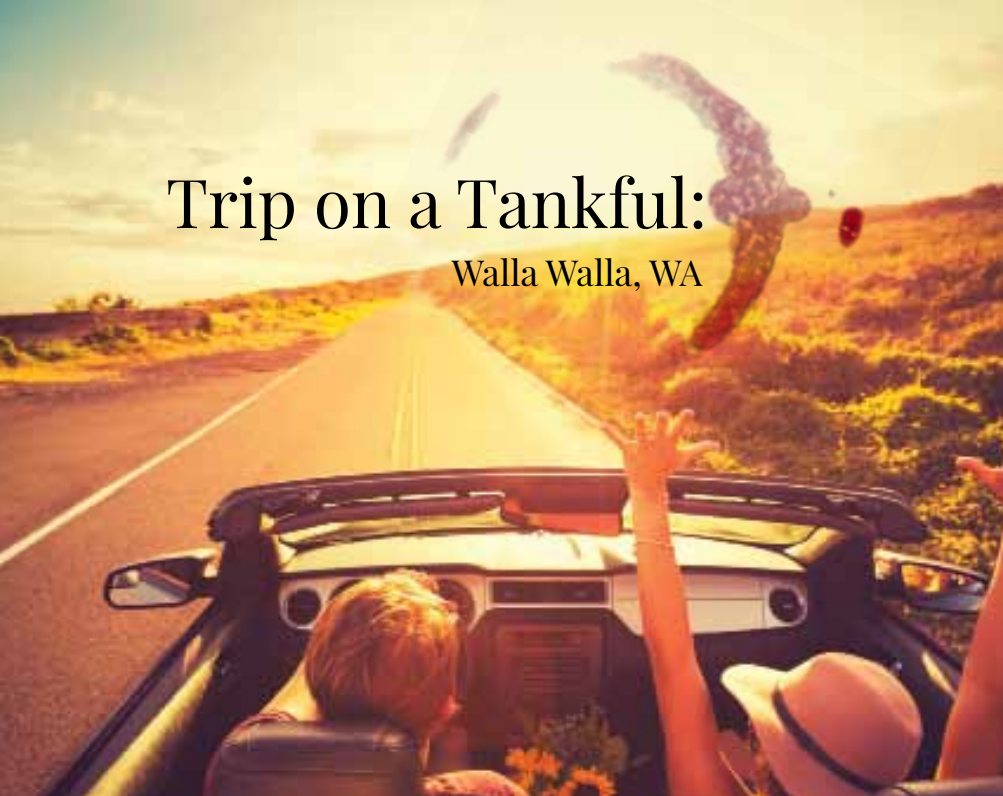


Trip on a Tankful:

Walla Walla, WA



by Blythe Thimsen

Walla Walla's history spans a variety of agricultural, economical and cultural growth, culminating with today's Walla Walla – an economic driver for southeast Washington, a home to more than 30,000 residents, and a popular wine region and tourist destination.

Wineries in Walla Walla account for more than \$100 million in revenue to the region each year.

When it comes to culture and sophistication, there's much more to Walla Walla than meets the eye. While the wine industry might carry an air of sophistication, the region's other cultural assets cannot be overlooked.

Power House Theatre

The Power House Theatre is a 342-seat performing arts theatre located in a historic, 120 year-old building once housed the Walla Walla Gas Plant, originally built to produce coal gas and pipe it underground to light the streets, businesses and homes of Walla Walla. In 2011, the building was transformed into a state-of-the-art performing arts theater inspired by the intimate Blackfriars Theatre in London, England, which William Shakespeare and his acting company began using in 1608. In January 2012 the theatre was officially accepted to the National Register of Historic Places. www.phtww.com.

Walla Walla Symphony

Founded in 1907, the Walla Walla Symphony is the oldest continuously operating symphony west of the Mississippi River. Under the direction of Music Director and Conductor Yaacov Bergmann, the orchestra is recognized for its adventurous programming, school programs and tradition of performing original compositions. From October through June, the Walla Walla Symphony



performs a diverse and entertaining schedule that includes a mix of classical concerts, special concerts. www.wwsymphony.com.

Shakespeare Walla Walla

Shakespeare Walla Walla performs professional Shakespearian theatre and youth theatre education to Walla Walla Valley residents and visitors. In partnership with Seattle Shakespeare Company, Shakespeare Walla Walla brings year-round, approachable and entertaining productions to the Power House Theatre: www.shakespeareuncorked.com.

The Marcus Whitman Hotel

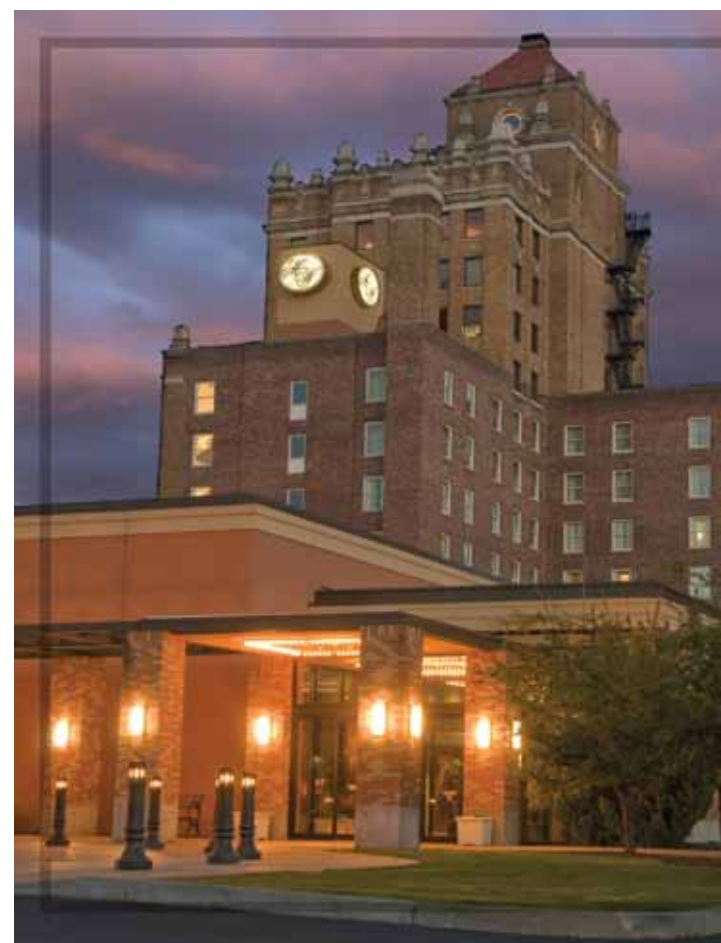
Having a great place to visit is one thing, but having a great hotel at which to stay is another. The Marcus Whitman Hotel is the gem of Walla Walla. This historic hotel offers not just an elegant place to rest your head, but a history to go along with it. According to the hotel's history, the idea for the hotel first came about in 1927, through the efforts of local businessmen, proud citizens and a community that raised more than \$150,000 in 90 days, toward the building of the hotel.

As with many hotels, it went through a period of decline in the 1970s. In 1999, the hotel was purchased, and a restoration began, which culminated in a reopening in the spring of 2001. Since then, The Marcus Whitman has a beacon of luxury, drawing people from all over the state, the country and the world, for a chance to enjoy the luxury and elegance of a hotel with history.

While the historic aspect shines brightly, don't think that The Marcus Whitman is lost in the past; it is moving forward with enthusiasm and vigor. Named by the Washington State Wine Commission as "2015 Hotel of the Year," the hotel is also home to The Marc Restaurant, which was named the "2014 Restaurant of the Year" also by the Washington State Wine Commission.

With 133 beautiful guest rooms, and six on-site wine tasting rooms located off the hotel's grand lobby, the list of reasons to stay is ever-growing.

www.marcuswhitmanhotel.com



EXCEPTIONAL GUEST EXPERIENCES FOR EVERY GUEST

at the Marcus Whitman Hotel & Conference Center



Conveniently located in the heart of downtown Walla Walla, and named "2015 Hotel of the Year" by the Washington State Wine Commission, the Marcus Whitman Hotel & Conference Center offers luxurious accommodations, just steps away from an abundance of wine tasting rooms. Savor award-winning dining at the Marc Restaurant, or visit the Vineyard Lounge which features an extensive local wine menu. Business, pleasure or a combination of both, are the perfect reasons to stay at the Marcus Whitman Hotel & Conference Center.

THE MARCUS WHITMAN

6 West Rose Street, Walla Walla, WA 99362
(509) 525-2200 | MARCUSWHITMANHOTEL.COM

THE AFFORDABLE CARE ACT

Overview

With the start of year 2014, the Affordable Care Act (ACA) ushered in numerous regulations affecting employers. While most of the attention has been given to the Employer Shared Responsibility Provisions (i.e. employee coverage mandate) for those employers with more than 50 full-time equivalent (FTE) employees, the ACA still contains various provisions that affect those employers with less than 50 FTE employees.

Reimbursing Employees to Obtain

Their Own Private Coverage

The Internal Revenue Service (IRS) and Department of Labor (DOL) have both ruled that arrangements where employers reimburse employees for their individually obtained medical insurance coverage on a pre-tax basis (and not through a group plan sponsored by the employer), also known as "Employer Payment Plans", violate the "market reform" provisions of the ACA and are subject to a \$100 per person/per day fine (Potentially \$36,500 per person/per employee). These penalties apply to any plan with more than one employee. Accordingly, employers with less than 50 FTE employees should still avoid these arrangements.

Employer Health Insurance Coverage Requirement Transition Relief for Year 2015

For those employers who are close to and may exceed the 50 FTE employees, the IRS has provided transition relief from being required to

provide group health insurance for employers with at least 50 but less than 100 FTE employees for year 2015 provided the employer does not reduce its workforce or overall hours of employee service in order to qualify for transition relief and it maintains its health coverage, if already offered.

Controlled Group Rules for Corporations

Controlled group rules are incorporated into the ACA so that employers cannot use multiple corporations to avoid coverage requirements. A controlled group involves two or more corporations connected through substantial stock ownership (e.g. a "brother-sister" group where the same five or fewer individuals own at least 80% of the stock of the corporations). These related corporations are treated as a single employer for purposes of the coverage mandate and information reporting requirements.

Small Business Requirement for Employee Notification

Those employers with one or more employees or annual sales of more than \$500,000 (i.e. most employers) must provide employees with notification of insurance coverage options within 14 days of the employee's start date. This notice requirement applies even if the employer does not offer a group health insurance plan. The DOL makes model language available for use by employers to issue to their employees. The ACA does not outline penalties for non-compliance.

Forms W-2 Reporting Requirements

The ACA requires employers to report the cost of coverage under an employer-sponsored group health plan on employee Forms W-2 in box 12, code DD (both the employer and employee paid portions). However, until further notice is given the IRS has provided transitional relief for several situations. The biggest exception is that those employers who filed fewer than 250 Forms W-2 in the previous calendar year will not be required to report the cost of coverage. Keep in mind that the cost of coverage reported on the Form W-2 is still nontaxable and should not be included in taxable wages.

Independent Contractor Issues

The ACA has provided additional financial incentive for employers to construe workers as independent contractors when they may in fact be employees in order to potentially avoid the employee coverage mandate. However, the stakes for misclassifying employees as independent contractors have increased as there is no related "Section 530 penalty relief" as found with payroll tax issues surrounding misclassified workers. Any worker found to be misclassified as an independent contractor when they are actually an employee could generate significant penalties if they cause the employer to exceed the 50 FTE employee count threshold for the employee coverage mandate.

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