

Employers for Flexibility in Health Care

June 17, 2011

Submitted electronically via e-mail to notice.comments@irs.counsel.treas.gov.

Internal Revenue Service
Attn: CC:PA:LPD:PR (Notice 2011-36)
Room 5203
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

RE: Request for Comments on Shared Responsibility for Employers Regarding Health Coverage (IRC §4980H, as created by PPACA §1513)

We are writing in response to Notice 2011-36 on behalf of the Employers for Flexibility in Health Care ("EFHC"), a coalition of leading trade associations and businesses in the retail, restaurant, hospitality, construction, temporary staffing, and other service-related industries, as well as employer-sponsored plans insuring millions of American workers. Members of the EFHC Coalition are strong supporters of employer-sponsored coverage and look forward to working with the Administration as it implements the Patient Protection and Affordable Care Act ("PPACA") to help ensure that employer-sponsored coverage - the backbone of the US health care system - remains a competitive option for all employees whether full-time, part-time, temporary, or seasonal workers.

The Coalition represents employers who create millions of jobs each year, employ a significant workforce in the US, offer flexible working environments for employees, and are a leading contributor to the nation's economic job recovery. Some examples include:

- The retail industry employs one of every five workers today, representing one of the largest industry sectors in the United States and a vital mainstay of our economy;
- The restaurant industry is the second-largest private-sector employer in the nation with about 12.8 million employees;
- Temporary staffing firms provide a wide range of temporary and contract staffing services in virtually every job category and employ approximately 2.6 million temporary and contract workers every day and almost 10 million workers annually;
- There are more than 36,000 supermarkets in the United States employing 3.4 million people;
- There are nearly 825,000 franchised businesses across 300 different business lines creating 18 million jobs; and
- The construction industry's employment exceeds 5.5 million jobs.

The EFHC Coalition appreciates the opportunity to share our thoughts with the Administration on provisions of PPACA that affect employers. The definition of full-time employee is of particular importance to us because of our industries' unique reliance on large numbers of part-time, temporary, and seasonal workers with fluctuating and unpredictable work hours, as well as unpredictable lengths of service. As such, we appreciate the Notice's recognition that:

"A determination of full-time employee status on a monthly basis for purposes of calculating an employer's potential §4980H liability may cause practical difficulties for employers, employees, and the State Exchanges. These difficulties include uncertainty and inability to predictably identify which employees are considered full-time and, consequently, inability to forecast or avoid potential §4980H liability."

The EFHC Coalition broadly supports the proposed "look-back/stability period safe harbor method" for determining which employees would be considered full time for a particular coverage period. We believe this methodology would help employers provide a stable source of coverage for employees and

- as noted on page 14 of the Notice - has the potential to reduce churn between employer and Exchange coverage, thereby minimizing disruption of employees' coverage, access to providers and annual benefits. Moreover, we strongly concur with the Administration that this approach is more workable than monthly determinations of employees' eligibility for coverage and employers' liability for tax penalties (Internal Revenue Code (IRC) §4980H, as created by PPACA §1513).

On behalf of the Coalition, we will use this letter to:

- I) Provide general comments on the proposed look-back/stability period safe harbor method to determine who is a full-time employee and its relationship to the calculation of tax penalties under the employer shared responsibility provision (IRC §4980H, as created by PPACA §1513); and
- II) Raise additional specific questions that we ask you to consider as you draft guidance and regulations on state health insurance Exchanges, the determination of whether employer benefits are affordable, and the imposition of tax penalties.

The Coalition greatly appreciates Treasury's suggested look-back/stability period safe harbor interpretation of the statute and believes that the look-back/stability period has the potential to provide the flexibility employers need to preserve flexible work arrangements, provide a stable source of coverage, and allow for the practical administration of benefits. Because our coalition members have workforces with high turnover rates and fluctuating work schedules, it is imperative that employees become eligible for coverage only after meeting a plan's eligibility requirements, as established by the employer, including a look-back period (or probationary period), and followed by a 90-day wait period.

Further, as you draft upcoming regulations with respect to state health insurance Exchanges, the determination of whether employer benefits are affordable, and the imposition of tax penalties under the employer shared responsibility provisions, we urge you to use the regulatory process to create rules for employers that allow for practical and workable administration of employer benefits, predictability of penalties, and uniform and consistent reporting requirements.

I. GENERAL COMMENTS ON POTENTIAL METHODS FOR DETERMINING FULL-TIME EMPLOYEES UNDER 4980H

A. Definition of Full-time Employee Under the "Look-back" Methodology

As the Administration develops further guidance on the definition of full-time employee, we offer the recommendations listed below.

1. *Employers should be granted flexibility to utilize the look-back period for new part-time, temporary, and seasonal hires.* Of primary importance to employers with variable workforces is the treatment of new and newly eligible employees, as our workforce fluctuates on an ongoing basis throughout a given year with new employees entering our systems sometimes on a daily basis. Notice 2011-36 indicates that the Department is considering applying the proposed safe harbor "only in a limited form" for such employees. A limited application for newly hired employees would be extremely problematic for employers with variable workforces. Employers with variable workforces must be able to utilize the look-back period primarily in the first year of an employee's service to determine whether the employee has worked sufficient hours to reach full-time status and become eligible for the employer's health plan. In many cases in our industries, employees may choose to leave before completing one year of service. In addition, under the individual mandate in 2014, these employees may be receiving coverage through other sources (e.g., Exchange, Medicaid, dependent or parent coverage). Because these employees may be in the middle of a plan year for other coverage and do not want to lose their

annual benefits (i.e., restart their annual deductible or out of pocket maximum), they may choose to retain that coverage rather than enroll in the employer plan in the first year of service.

In situations where an employee is hired for or promoted to a position that the employer classifies as or “reasonably expects” to be full-time, the employee will be eligible for the employer’s health plan after the applicable wait period. Because the statute does not impose tax penalties on employers who do not offer coverage to part-time employees, it is a reasonable interpretation of the statute to permit employers to select a look-back period (or probationary period) to determine if new employees of unknown or part-time status become eligible for the employer’s health plan. Employers should have the flexibility to choose the length of the look-back period ranging from 3 to 12 months depending on the nature of their business and their workforce. Employers should also have the flexibility to determine how the look-back period will be measured. For example, employers should have the option of measuring the look-back period from hire date (or start date) to end of look-back period, or hire date to end of plan year. Many employers want the flexibility to enroll newly eligible employees in conjunction with a company’s annual open enrollment process. If an employer elects the look-back method for determining full-time status (and therefore eligibility for coverage), the measuring period should be consistently applied across an employer’s part-time, temporary, or seasonal workforce. For employers offering health plans, the 90-day wait period would begin once an employee’s eligibility for the employer plan is established.

Utilizing this form of a look-back not only allows for a longer measuring period, but also a longer stability period to reduce churn between employer and Exchange coverage. Not applying the look-back period to new part-time, temporary and seasonal employees would be a strong deterrent to employers’ giving employees the opportunity to work more than 30 hours per week on average and employing seasonal workers beyond 90 days. Moreover, employers who now voluntarily offer coverage to those employees would be less likely to offer coverage beginning in 2014 without being able to utilize a sufficient look-back period to establish eligibility for the employer’s plan. Failure to allow a full look-back to employers who currently offer coverage to their new part time, temporary, and seasonal employees may lead to employers dropping the coverage because these employees will be eligible for subsidized coverage through the Exchanges. The ultimate result would be increased costs for the federal government.

2. *Calculation of hours should not include unpaid hours or hours paid by a third party.* Notice 2011-36 proposes a monthly equivalent standard of 130 hours of service in a calendar month that for hourly employees would take into account each hour for which an employee is paid or entitled to payment from the employer for duties performed or on account of vacation, holiday, illness, incapacity, layoff, jury duty, military duty or leave of absence (capped at 160 hours for periods where no service is performed). The Coalition supports a standard based on hours paid but encourages the Department to clarify that unpaid leave or leave paid by a third-party other than the employer (e.g., state disability payments) is not included in the calculation.
3. *Calculation of hours should provide flexibility to allow an employer to measure hours based on calendar or pay period basis.* Employers will also need flexibility in administering the proposed look-back and stability period safe harbor provisions. For example, as noted above, the Notice indicates that these measurements would be made on a “monthly basis.” Because employer payroll systems do not use a single or uniform method of counting employees’ hours, the guidance should provide employers with the flexibility to use a pay period or calendar-based measuring period.

4. *Employers should be granted flexibility to utilize look-back periods within their workforce.* The Notice asks whether an employer should be permitted to adopt distinct measuring periods within their workforce. Because the Notice utilizes a broad control group definition to determine who is an applicable “employer,” it would be practical to give employers flexibility to utilize distinct measuring periods for particular businesses, locations, or reasonable classes of employees within the control group. For example, an employer’s particular control group may contain unrelated and diverse businesses that merit distinct treatment (e.g., a three-month measuring period might be appropriate for a seasonal resort, whereas an annual measuring period would be more appropriate for a sit-down restaurant in the same control group). It is important that employers have flexibility to pick the most reasonable options for their own workforces.

B. Interaction With the Wait Period

Notice 2011-36 requests comments on the interaction of the wait period described in Public Health Services Act §2708 (as created by PPACA §1201) and the employer responsibility provisions in IRC §4980H. The Coalition recommends that:

1. The 90-day wait period be applied on a continuous basis and that employees be required to maintain their plan eligibility throughout the 90 days; and
2. The wait-period be followed by a reasonable administrative period to permit employers time to enroll employees into coverage.

Employers will need time at the end of any wait period to enroll eligible participants into coverage. Plan enrollment and employee communication is more time consuming and difficult for employers with fluctuating work forces. Consequently, employers will need sufficient time to complete the communication with the employee and the insurer or plan administrator in order to complete the enrollment process after a wait period.

C. Maintaining the Employment Connection During the Stability Period

The Notice states that if an employee is determined to be full time during the look-back period, then the employee would be treated as a full-time employee during a subsequent stability period, regardless of the number of the employee’s hours of service during the stability period, so long as he or she “remained an employee.”

The Coalition recommends that employees maintain a connection with an employer and meet a minimum work threshold during the stability period. This is particularly important for employers with large numbers of part-time, temporary, or seasonal workers whose hours and patterns of work fluctuate considerably.

For such employees to maintain their minimum connection to the employer for purposes of the stability period and to maintain eligibility for coverage, employees should demonstrate their continued connection to the employer by maintaining a reasonable minimum threshold of work and by receiving a paycheck.

D. Penalties

Coalition members want to offer affordable, quality coverage to their employees despite the particular difficulties that come with offering coverage to a fluctuating workforce. Under IRC §4980H(a) employers who do not offer coverage to all full-time employees will pay a tax penalty on all full-time employees if one employee subsequently receives a premium assistance tax credit or cost-sharing reduction for coverage on the Exchanges. Under IRC §4980H(b) employers who offer coverage to all full-time employees will pay a penalty only with respect to full-time employees who are offered

unaffordable coverage or coverage that does not provide minimum value and who subsequently receive a premium assistance tax credit or cost-sharing subsidy for coverage on the Exchanges. Notice 2011-36 requests comment on how the proposed look-back/stability period would coordinate with the penalty provisions in §4980H. The Coalition's recommendations are provided below.

- 1) *Penalties should not apply during any look-back or wait periods.* We encourage the Department to clarify that penalties under 4980H(a) and (b) will not apply during any allowable look-back or wait period. The purpose of the look-back and wait period is to determine whether an employee of part-time or unknown status will meet the definition of a full-time employee and to assure that there is a sufficient employment connection between the employer and employee. Without this clarification, the look-back and wait-period provisions would be meaningless.
- 2) *Seasonal employees should not be included in the total number of full-time employee for purposes of calculating employer tax liability.* Most employers do not consider seasonal employees to be full-time employees. PPACA excludes certain seasonal employees in the head count for determining whether employers meet the 50-employee threshold for being subject to the law's employer shared responsibility provisions, but PPACA is silent as to seasonal workers' treatment for the purpose of calculating tax penalties under IRC §4980H(a)-(b). Consequently, we encourage the Department to clarify that seasonal employees as defined by current Department of Labor regulations should not be treated as full-time employees for purposes of calculating tax penalties under §4980H. If the Department rules otherwise and includes seasonal employees in the head count, economics will compel employers to reduce seasonal workers' hours and restrict their employment to 90 days (the maximum length of the wait period) in order to avoid penalties with certainty. This arbitrary cut-off harms both workers who lose pay and employers who lose trained workers before the season ends.
- 3) *A "substantially all" safe harbor should be provided to employers.* The Coalition appreciates the Department's interest in clarifying that an employer may avoid penalties if an employer provides coverage to all or "substantially all" of its full-time employees. It is important for employers who provide benefits for hundreds of thousands of employees at dozens of worksites to have a de minimis rule to protect against penalties being assessed for full-time employees who inadvertently may not have been offered coverage.

Notice 2011-36 notes the Department's intention to utilize the same definition for determining employer size for determining penalties under PPACA. This is problematic for employers who may be part of a large control group. For example, what happens when one franchise among hundreds fails to fully comply with PPACA? The Department should disaggregate the control group for the purpose of calculating penalties or devise the "substantially all" test in such a way to account for inadvertent missteps by control group members.

- 4) *A clear standard for offer of coverage should be developed.* IRC §4980H raises additional interpretive questions including, what does it mean for an employer to "offer its full-time employees (and their dependents) the opportunity to enroll in minimum essential coverage?" As the voice for employers with complex and variable workforces, we recommend providing a clear and flexible standard that employers can follow. For example, an employer that provides enrollment and eligibility materials to employees in a manner that meets current Department of Labor regulations should be considered to have met the "offer" requirement.
- 5) *Appropriate categories of exceptions should be granted.* The Notice requests comment on whether there are certain categories of exceptions that should be provided under the employer responsibility provisions of IRC §4980H(a) and how any proposed exceptions would be consistent with the structure and purpose of the §4980H(a) tax penalties provision. We generally recommend excluding employees who are not subject to the individual responsibility

provisions of PPACA (i.e., nonresident aliens, members of an exempt religious sect or division), as well as employees to whom the employer responsibility provisions do not and/or should not apply (i.e., expatriate, seasonal, and temporary employees). It would also be appropriate to apply a safe harbor where employers offer coverage to certain categories of their full-time employee population. It seems inconsistent with PPACA's goal of lowering costs and increasing coverage to require an employer to pay a penalty on an employee to whom the employer offers coverage because the employer is unable to provide coverage to a separate category of employees (e.g., temporary employees) within the workforce. Clarifying that these individuals should be exempted from §4980H(a) improves the administration of the penalties by aligning the mechanics with the Congressional intent to encourage employers to cover their full-time workforce. In addition, we believe that these categories of employees should not be included in the calculation of penalties for §4980H(b).

II. ADDITIONAL COMMENTS AND QUESTIONS WITH RESPECT TO EMPLOYERS' INTERACTION WITH EXCHANGES AND IMPOSITION OF PENALTIES UNDER 4980H

Notice 2011-36 provides us with an opportunity to raise some additional comments and questions that we respectfully ask the Administration to consider as you draft upcoming guidance and regulations regarding state health insurance Exchanges, the determination of whether employer benefits are affordable, and the imposition of tax penalties under the employer shared responsibility provision (IRC §4980H, as created by PPACA §1513). These provisions are inextricably linked to the questions raised in the Notice.

Many of the Coalition's member companies and trade associations believe that employers' interaction with the Exchanges and aspects of the shared responsibility provisions are fundamentally unworkable. We urge you to use your regulatory authority under IRC §4980H and the Internal Revenue Code (IRC) generally to interpret the statute in ways that allow for practical and workable administration of employer benefits, uniform and consistent reporting requirements, and predictability of penalties for employers.¹

It is the view of the Coalition that the recommendations that we pose below are well within the purview of the Administration's regulatory authority and that they are a reasonable interpretation of PPACA. To the extent the Administration reaches a different conclusion, we encourage the Department to include our recommendations in the report due to Congress no later than January 1, 2013, (as required by PPACA §1411) recommending legislative changes related to "the rights of employers to adequate due process and access to information necessary to accurately determine any payment assessed on employers."

A. Employer Communication With Exchanges and Federal Agencies

A number of provisions of PPACA (e.g., §§1311, 1401, 1411, 1412, 1414, 1502, 1512, 1513, 1514) rely upon the transfer of information among individuals, employers, Exchanges, the Department of Health and Human Services, and the Department of Treasury to determine which employees are eligible for premium assistance tax credits or cost-sharing subsidies because an employer did not offer minimum essential coverage or because the coverage offered is deemed to be unaffordable or not of minimum value.

Below are the types of questions on which our member companies are seeking federal guidance.

¹ See IRC §§4980H(d), 6671, 6201, 6202 providing express authority for Treasury to determine both the mode and time for the assessment of any internal revenue tax.

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- How does the information reporting structure work among employers, individuals, Exchanges, Treasury, Internal Revenue Service (IRS) and HHS?
- What is the timing and process for Exchanges to report to Treasury the name and taxpayer identification number of each employee who was determined to be eligible for the premium tax credit or cost-sharing subsidies because the employer did not provide minimum essential coverage or the employer provided such minimum essential coverage but it was determined to be unaffordable to the employee or did not provide minimum value?
- How do the Exchanges determine if employees are eligible for a premium assistance tax credit or cost-sharing subsidy, and when will Treasury, HHS and the employer each receive notification?
- Will Treasury or another federal agency be primarily responsible for communication with employers, or will employers be responsible for following the communication and reporting protocols of 50+ state and regional Exchanges?
- How and when will an employer be notified of its total liability for federal tax penalties for a given year?
- What is the appeal process for an employer to challenge assessment of tax penalties?

We believe that the law does not provide:

- 1) A clear and streamlined process for communication among employers, state Exchanges, and the federal agencies with respect to information reporting, calculation and prediction of an employer's liability for penalties;
- 2) An adequate and timely appeals process for employers; or
- 3) A definitive answer as to who is the final arbiter with respect to the imposition of federal tax penalties upon an employer, a role generally reserved for the Department of Treasury and the Internal Revenue Service.

We are very concerned that the current development of guidance for establishment and operation of the state insurance Exchanges or CMS' proposed development of a federal data services hub² is not adequately taking into account a number of issues that employers will face under PPACA.

The administrative burden of providing information to 50+ state Exchanges and multiple federal agencies opens the door to inconsistent and duplicative reporting processes and requirements and a significant increase in our regulatory burden and costs, particularly for employers who operate in multiple states. As we consider the myriad new reporting requirements included in PPACA, we are exploring existing federal reporting processes to build upon the established reporting mechanisms for employers and to avoid unnecessary redundancies and duplications among the states and federal agencies.

Given the existing relationship between employers and Treasury/IRS with respect to the imposition of federal taxes on employers, we urge consideration of concentrating employers' reporting requirements, determination of penalties, and the appeals processes within these federal agencies rather than requiring employers to interact with each state Exchange and multiple federal agencies. We urge you to consider a more uniform, consistent, and predictable process for employers to allow them a more practical and workable administration of benefits for their employees and to avoid the disruption and unpredictability of costly tax penalties and appeals processes.

We are requesting that the agencies consolidate the information reporting, assessment of penalties, and the appeals processes for employers within a single federal entity, preferably the Department of Treasury.

² Department of Health and Human Services, Centers for Medicare and Medicaid Services, "Guidance for Exchange and Medicaid Information Technology (IT) Systems, Version 2.0," May 2011.

B. Minimum Essential Coverage: the “Affordability” Test and “Minimum Value” Standard

IRC §36B (as created by PPACA §1401) states that in order for an employer-sponsored plan to be considered minimum essential coverage for purposes of an employee’s eligibility for a premium assistance tax credit or a cost-sharing subsidy (and therefore an employer’s liability for tax penalties), two tests must be met:

1. “Affordability” test: An employee’s required contribution with respect to the plan cannot exceed 9.5% of the applicable taxpayer’s household income; and
2. “Minimum value” standard: An employer-sponsored plan’s share of the total allowed cost of benefits provided under the plan is not less than 60% of such costs.

The use and determination of employee household income is of significant concern to the employer community. We view the use of household income for purposes of determining whether coverage is affordable for employees as not only an unworkable approach, but also an inaccurate assessment of whether the employer plan is affordable or whether an employee should be eligible for a credit or subsidy. Our member companies have raised key questions such as:

- How does an employer determine whether the cost of employer coverage exceeds 9.5% of an employee’s household income so that an employer can offer affordable coverage to their employees with some certainty?
- If household income is reported by the employee to Exchanges to determine whether employer coverage is affordable for a given year, how is that reported income substantiated and/or verified?
- If household income information for as much as two years prior is used as the basis of the affordability test outlined above, how does that prior income level correlate with the cost of current year employer-based coverage? Is the calculation based on single or family coverage?

While employers do not want access to confidential taxpayer information, linking the determination of affordability to household income makes it all but impossible for employers to adjust their coverage offerings accordingly and to assess accurately their tax liability under the law’s affordability provisions. This defeats the intention of the law of helping employers maintain affordable coverage options for their employees rather than pay penalties on the back end. Furthermore, the law creates an affordability test and holds an employer liable for tax penalties based upon information that the employer cannot know and cannot verify, so it renders any appeal process or due process futile.

For purposes of determining eligibility for a premium subsidy under PPACA §1411, an employee must provide household income data from the tax year two years prior to the enrollment period or coverage determination. In essence, determinations regarding whether an employer’s plan is affordable may be based on situations where the employee was not even employed by the current employer and in which the employee may have had a drastically different income level and/or been unemployed.

For example, an employer may hire a new employee with a competitive salary and provide employer-sponsored health coverage, but may still face a penalty based on that employee’s household income from one to two years prior. We think this creates an unintended consequence under the law to impose a penalty on an employer who is seeking to hire new and perhaps previously unemployed individuals, as is often the case in our industries. We are also concerned that it puts employees at risk for receiving subsidies that are subsequently disallowed based on their current income level and that would have to be repaid or reconciled on their tax returns.

There should be a correlation between an employee's current wages and the current coverage offered by the employer to determine affordability. Furthermore, we strongly urge the Administration to use its regulatory authority to create a "safe harbor" for employers that provides for a predictable mechanism to calculate their liability under the law and to determine in advance - before credits or subsidies are granted and before a tax penalty is imposed - that their coverage for a full-time employee is affordable based on the current wages paid by the employer and that the plan meets the minimum value required. Such information is available to employers and facilitates a more straightforward approach for employers to make business decisions related to the affordability of coverage options offered to employees, to communicate this to their employees and to maintain coverage for them.

We also seek guidance on the second prong of the test for determining whether an employer's plan provides minimum essential coverage for the purpose of an employee's eligibility for a credit or subsidy, i.e., whether the employer-sponsored plan's share of the total allowed cost of benefits provided under the plan is not less than 60% of such costs (the "minimum value" test). This provision of the law is unclear. Many have interpreted this 60% test to be an actuarial value. If this is the case, it raises the question for employer-sponsored health plans as to what benefits package is the basis of the actuarial calculation as the law was not intended to prescribe a mandated benefit package on employer-sponsored plans.

Conclusion

In closing, we would like to thank you again for the opportunity to comment on the proposed look-back/stability period safe harbor method and to address specific questions that have been raised in discussions with our member companies regarding state health insurance Exchanges, the determination of whether employer benefits are affordable and provide minimum value, and the imposition of tax penalties.

We also would like to underscore the following points that we believe are well within your regulatory authority to address:

1. Employees should become eligible for employer coverage only after meeting a plan's eligibility requirements after a look-back period (or probationary period) and consistent with a subsequent 90-day wait period;
2. The Administration should consolidate the information reporting, assessment of penalties, and the appeals processes for employers within the Department of Treasury using established information reporting mechanisms between employers and Treasury to streamline communication and reduce costs and confusion; and
3. The Administration should create a "safe harbor" to provide employers certainty under the law and to determine in advance that their coverage for a full-time employee is affordable and that the plan meets the minimum value requirement.

Promulgating regulations that reflect these policy recommendations is critical to coalition members' ability to continue to provide affordable health insurance options and maintain stable coverage to employees.

Employers for Flexibility in Health Care

For questions related to this letter, please contact Anne Phelps, Principal, Washington Council Ernst & Young, Ernst & Young LLP, at 202 293-7474, on behalf of the Employers for Flexibility in Health Care Coalition.

Respectfully submitted,

Adecco
Aetna
Allegis Group
American Hotel and Lodging Association
American Staffing Association
Associated Builders and Contractors
College and University Professional Association for Human Resources
CVS Caremark
Express Services
Food Marketing Institute
Gap, Inc.
Hilton Worldwide
HR Policy Association
International Association of Amusement Parks & Attractions
International Franchise Association
International Public Management Association for Human Resources
Kelly Services
Kentucky Retail Federation
ManpowerGroup
Missouri Retailers Association
National Association of Convenience Stores
National Association of Health Underwriters
National Club Association
National Council of Chain Restaurants
National Grocers Association
National Public Employer Labor Relations Association
National Restaurant Association
National Retail Federation
PETCO Animal Supplies, Inc.
Regis Corporation
Retail Industry Leaders Association
Robert Half International Inc.
Ruby Tuesday, Inc.
Texas Roadhouse, Inc.
TrueBlue
UPS
Utah Food Industry Association
Utah Retail Merchants Association
Volt Workforce Solutions
Walmart
Washington Retail Association
W.S. Badcock Corporation
Yum! Brands, Inc.