

Section 89 rules are a headache

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the nation's health care crisis is one of the factors behind Section 89.

"It has been estimated that the tax penalties imposed on employers who do not comply with Section 89 will generate between \$300 million and \$500 million over the next five years," Mirasola said.

She added that no one knows how the tax revenues will be used.

"Last year alone, Michigan hospitals provided over \$442 million of uncompensated care. So it becomes fairly obvious how Section 89 is just one of several strategies that need to be implemented in overcoming the problems of the uninsured."

Orey believes that the problem with Section 89 isn't so much compliance as the paperwork required to comply. For example, the testing procedures for Section 89's non-discrimination rules require that a company offering medical coverage to single workers, workers with spouses, and workers with children (with each option offering two deductibles) falls under six plans for

testing purposes.

Myndi Fyke, president of Employee Health Insurance Management in Farmington Hills, says that business owners still have a choice before deciding what to do about Section 89.

"Some firms will find that it's less expensive to provide the same benefits to all employees and avoid discrimination. Others who discriminate will choose to pay the extra income taxes every year because the total penalties will be less expensive. And, of course, there will be those who are totally unaffected by Section 89 and had nothing to worry about in the first place," she said.

Al Schuchuk, tax manager with the Farmington Hills-based CPA firm of Morof, Sheplew and Weinstein, suggests that small business owners write to their representatives in Congress about their concern. And Livonia councilwoman Laura Troy stresses why.

"If you don't let the government know what you think, you'll end up getting what they think you should have."

Relief is a year away

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no more than \$10 per week if they're single or \$25 per week for those with families."

The second deals with comparison of benefits. The benefits of a highly compensated employee cannot exceed 133 percent of the benefits of a member of the rank and file without being taxable.

The amendment also raises the age of employees that fall under Section 89's scrutiny from 17½ to 25 and excludes benefit plans hammered out in collective bargaining.

BUT ACCORDING to Paul Rusznoff, an aide to Bloomfield, a "wait-and-see" attitude has been adopted by those in favor of repealing Section 89 as the amendment grinds through the legislative process. But

he expressed reservations on the right of the amendment.

"The opposition were hearing from the business community is that the revision makes Section 89 very inflexible. The old Section 89 is complex, but there are ways to comply with it. The new is ironclad," Rusznoff said. "But we think the amendment will go through more changes."

"Right now we're still supporting the repeal, and it not repeal then at least new legislation that will be more friendly to small business."

But Foley warns that the amendment will not step away from the non-discrimination intent of Section 89.

"We support the health benefits. What we're arguing for is testing (verification) that the plan is non-discriminatory) that does not burden employers."

business people

David P. Greenelso, Stanley J. Pobe III and Robert A. Post were named vice presidents at Time Engineering Inc. in Troy. Greenelso was appointed vice president of product engineering and design. Pobe was named vice president of manufacturing engineering. Post was appointed vice president and chief financial officer.

Daniel L. Van Norman of Birmingham was made vice president/materials management of Farnam Sealing Systems, a division of Colt Industries Inc. in Troy.

Barbara Lewis was appointed director of public relations at R.E. Laus Inc. of Southfield.

David Hefflin was appointed General Motors account manager for Akzo Coatings Inc. of Troy.

Jerry Bay, Tim Champagne, George Deacon, Mike Holnacki, Kais Khan, Al Mayer, Isaac Price, Ali, Josee and Reis Stenstromski, Tony Zerilli, Carol Chavez-Lyette, Ellizabeth Bonkowski, Suzie Everlove, Francine Gagliardi, Sue and Vicki Garlitz, Mildred Hall, Florence Lee, Janis Parsons, Diane Raven, Joanne Voyinash, George Xuxmenko, Mark Mackie, Sue Miller and Connie Woodley were honored by Northfield Hill for completing 10 years of service.

Janet Sullivan was promoted to manager in the audit department at Dupuis & Ryden of Troy.

Michael S. Evola and Gregory S. Lorenz joined Dupuis & Ryden of Troy. Evola joined the consulting group as an executive search consultant and Lorenz assumed the responsibility of manager of administration.

Ruth Woody, accountant at Dupuis & Ryden, passed the CPA exam.

Larry Franz, Larry Meservey, Mike Cutler, Dave Tinkis and Ed Miller were promoted at Thorn Apple Valley Inc. in Southfield. Franz joined Thorn Apple as Southwestern region vice president. Meservey was named Southeastern region vice



Greenelso



Pobe



Post



Van Norman



Lewis



Hefflin

president and Cutler was promoted to Western region vice president. Tinkis was promoted to Central region vice president. Miller was named vice president food service.

Joseph J. Hanish of Bloomfield Hills was authorized by the International Board of Standards and Practices of Certified Financial Planners Inc. to use the certification marks CFP and Certified Financial Planner.

Michael A. Schlanger of Birmingham was appointed vice president/sales manager of Bowne of Detroit Inc.

Angela Bradley of Southfield was promoted to technician training supervisor for Arbor Drugs Inc. of Troy.

Scott Stayart of Farmington Hills was named sales manager of the Automotive Trip Group.

Patricia S. Laramie of Bloomfield Township was appointed office manager of Fimco Inc. of Troy.

Maria A. Marcantonio and Mari-ann E. Lapierre were promoted at Contract Interiors of Southfield. Marcantonio was appointed manager, marketing and corporate communication. Lapierre was named communications coordinator.

David E. Reichard of West Bloomfield was named vice president of marketing position for Comau Productivity Systems of Troy.

Strling Johnson and Wayne Blizman were appointed vice president/account supervisors for Marketing Resources Inc. of Troy.

J. Michael Clarkson joined BDO Seidman of Troy as senior manager.

Robert M. Polawski of Union Lake joined the Comark Group Inc. as director of sales and marketing.

Britt A. Adair was appointed manager, support and programming of Epoch Software Systems in Farmington Hills.

William J. Adams, Paul G. Bakalis, Frank D. Kemz, Alvin R. Prevost, Donald A. Rowe and Alex E. Shirhan were named associates at the engineering and planning firm of Harley Ellington Pierce Yee Associates Inc. of Southfield.

Paula C. Kaer of Birmingham joined the Berline Group Inc. as director of print production services and traffic.

Andrew R. Craig of Birmingham was appointed account officer, Metropolitan Loan Division — B at Manufacturers Bank.

Bethany J. Scheppelmann of Rochester assumed the duties of director of community relations at Havenwyck Hospital in Auburn Hills.

Anne Law was named corporate recruiter of the Troy-based ACM.

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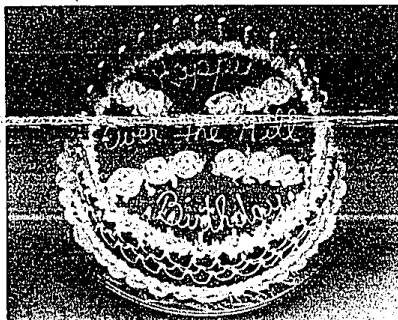
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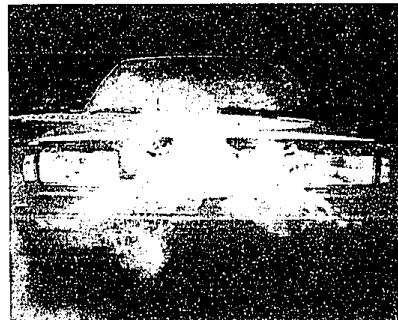
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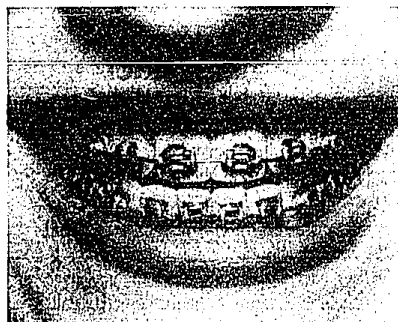
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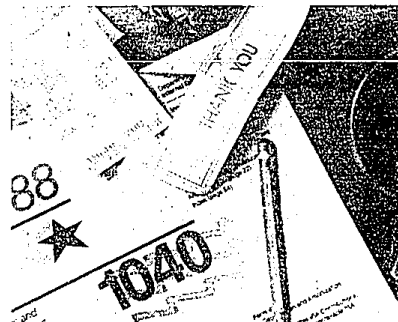
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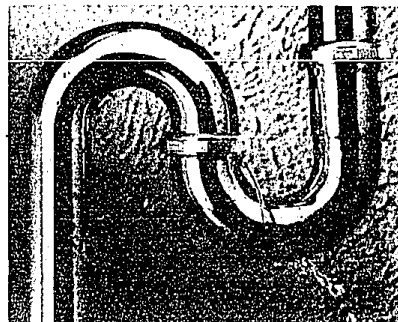
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