



# Fine Print

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## Does your company struggle to manage information?

By Martin Susec and Deborah Gantt

**Q:** Why do companies struggle with records and information management?

**A:** Hundreds of laws may apply depending on the industry, so companies struggle to understand which records must be kept and for how long. Further, they must not destroy information that is relevant to any pending or ongoing legal disputes. Companies also must determine how long to keep certain records for business purposes even when no specific law requires their retention. And throughout the entire process, companies must identify and protect sensitive and confidential information.

**Q:** Must some records be kept forever?

**A:** Some records, such as previously filed federal and state tax returns and corporate structure and governance records, must be kept as long as the company exists. After all, there is no statute of limitations for companies that fail to file their tax returns. Companies can, however, discard most records according to a routine and systematic records management

program based on the records' legal and business value.

**Q:** What is a records management program?

**A:** A solid records management program includes a records management policy and a retention schedule.

### Records Management



A records retention policy and schedule requires all records to be cleaned up once they are no longer needed for business or legal purposes. The schedule then identifies the

company's primary types of records and establishes pre-defined retention periods based on business and legal needs.

**Q:** How would our company create a records retention schedule?

**A:** To create a records retention schedule, you may need help from records and information management professionals in collaboration with business associates closest to your records. The successful formula incorporates routine and systematic compliance with a pre-defined program enacted in good faith. Your company should take advantage of local resources in records and information best practices.

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## Recognizing LGBT Workplace Rights: Is Your Business Prepared?

By Susan Keating Anderson

Everywhere you look lately, LGBT rights are making headlines. States as diverse as Wisconsin, Texas, Kentucky, Arizona and Kansas have been in the news for their legislative attempts to either increase or limit the rights of LGBT citizens.

At a national level, there have been some major changes regarding LGBT rights. Earlier this year, the U.S. government expanded the rights of same-sex spouses in federal legal matters, and last year a U.S. Supreme Court ruling struck down the 1996 Defense of Marriage Act (DOMA), which had blocked federal recognition of gay marriages. In addition, the U.S. Department of Health and Human Services announced on March 14, 2014, that, under the Affordable Care Act, insurance companies who offer benefits to opposite sex spouses must offer such benefits to same-sex spouses by Jan. 1, 2015.

In Ohio in December 2013, a federal judge ordered authorities to recognize gay marriages on death certificates, despite Ohio's ban against same-sex marriages. In

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**Manage Information**, cont. from page 1

**Q:** How can our company clean up large collections of abandoned physical and electronic records?

**A:** “Stock piles” of abandoned records include aging warehouses full of paper; off-site locations bulging with unmarked, mismarked or unidentifiable boxes; and neglected share drives. There are legally acceptable ways to clean up such records, but many companies do not pursue them because they require some understanding of proper records and information management techniques. Once enacted, a solid records management program can help your company clean up these stockpiles using the following steps:

- 1) Identify which records in the stockpiles can be destroyed by identifying and matching records in the stockpiles against those types prelisted in the retention schedule.
- 2) From the newly created list of records now eligible for destruction, give business and legal associates one last, but very narrow, opportunity to identify additional information that should be retained for future legal or business purposes (e.g., pending litigation).
- 3) Destroy all remaining records not otherwise identified under the previous two steps.

**Q:** Where can we get help with records management?

**A:** Consider contacting an Ohio chapter of ARMA International. Chapters exist in Columbus, Cleveland, Cincinnati and Dayton and hold monthly public meetings to share the latest trends and standards for proper records and information management. These meetings can help you network with lawyers, consultants and company records managers to tackle your most difficult problems. For more information, visit the ARMA International website at [arma.org](http://arma.org).

*Martin Susec and Deborah Gantt are officers and board members of the ARMA Greater Columbus Chapter.*

**LGBT**, cont. from page 1

April 2014, a federal judge ruled that Ohio must recognize same-sex marriages performed in other states, and state lawmakers recently withdrew legislation mimicking a controversial Arizona bill proposing to allow those who assert religious beliefs to refuse service to LGBT community members.

Despite this changing landscape of LGBT rights in other contexts, little has changed in federal or Ohio employment discrimination laws as it relates to LGBT employees. Despite this, some Ohio employers may elect to institute changes in their company policies regarding LGBT employees. Ways employers can address LGBT rights include:

- Learning what laws currently apply. The reach of federal law is evolving quickly in this area, and a handful of Ohio municipalities already ban discrimination based on sexual orientation in certain contexts. Employers should consult legal counsel to find out what laws apply.
- Reviewing current policies to determine where LGBT rights might

be appropriately included. For instance, an employer with an Equal Employment Opportunity (EEO) statement or policy may consider including a statement prohibiting discrimination based on sexual orientation or gender identity. Such

**The reach of federal law is evolving quickly in this area, and a handful of Ohio municipalities already ban discrimination based on sexual orientation in certain contexts.**

a statement might also be incorporated into sexual harassment, workplace violence and anti-discrimination policies.

- Training employees, supervisors and subordinates alike (but in different training sessions) on the revised policies.

Many Ohio employers have determined that discrimination of

any kind can detract from employee morale, recruitment and retention, and, ultimately, productivity. As employers have discovered over time, the best business and employment decisions are based on objective metrics and operational needs.

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## Credit Helps Small Employers Provide Health Care Coverage

The small business health care tax credit is designed to encourage small employers to offer health insurance coverage for the first time or maintain existing coverage.

To qualify, small employers must: 1) pay at least half of the premiums for employee health insurance coverage, and 2) pay premiums on behalf of employees enrolled in a qualified health plan offered through a Small Business Health Options Program (SHOP) Marketplace (or

through a direct enrollment process, if available).

The maximum credit in tax years 2010 through 2013 was 35 percent of premiums paid by small businesses. In 2014, the maximum credit rate rose to 50 percent.

Small businesses claim the credit using IRS Form 8941. For more information, visit the Small Business Health Care Tax Credit page at [IRS.gov](http://IRS.gov).