

Tax Planning

## Recent Tax Laws Change Charitable Landscape

By Richard D. Rosen

Congress passed several significant tax laws in the last few years. They contained well over 100 pages related to charitable entities and contributions to such entities. This article will summarize a few of the provisions related to contributions.

### Charitable Contributions from IRAs

Until December 31, 2007, a taxpayer who is at least 70½ can

**Until December 31, 2007, a taxpayer who is at least 70½ can cause his or her IRA to give up to \$100,000 to a public charity.**

cause his or her IRA to give up to \$100,000 to a public charity. The taxpayer will not have any taxable income but will not be entitled to a charitable deduction. What's the big deal? Is this any different than taking a taxable distribution from the IRA and making a deductible contribution to charity? As you will see, it is quite different.

The distribution to charity from the IRA will satisfy the IRA minimum distribution requirement to the same extent as if it had actually been distributed first to the IRA owner. However, because it is not included in income and not deducted, there are many benefits to a contribution from an IRA. Reducing income is beneficial because, as income rises, a larger percentage of social security benefits

is taxable, a larger percentage of personal exemptions is phased out, a larger percentage of itemized deductions is phased out, and the alternative minimum tax exemption may be decreased. Reducing charitable deductions is desirable because the charitable contribution deduction is limited to 50% (30% in the case of capital gain property) of adjusted gross income. Lastly, small contributions from an IRA enable a taxpayer who does not itemize deductions to get the effective benefit of a charitable contribution deduction.



Richard D. Rosen

### S Corporation Contribution

If an S corporation donates appreciated property to a charity on or before December 31, 2007, although the corporation will pass through to the shareholders a charitable contribution equal to the fair market value of the property contributed, the shareholders will reduce the basis of their stock by only the basis of the contributed property. Beginning in 2008, the basis reduction will again be the full value of the contribution. The difference is important if the stock is ever sold, since the additional basis reduction will increase the gain on the sale.

### Contributions of Fractional Interests

Although this provision applies to all tangible personal property, the primary impact will be in the art world.

Under prior law, a donor could contribute a fraction of a painting to a museum, deduct that fraction of the total value and even retain possession of the painting (as long as the museum had a right to take possession for a fraction of each year). In subsequent years, additional fractions could (but need not) be donated, with each deduction based on the then current value. Under the new law:

- If 100% of the painting is not contributed within 10 years (or by the donor's death, if earlier), or if the museum does not take possession of the painting for the appropriate fraction of each year and use it for its exempt purpose, all prior deductions must be recaptured with interest, a 10% penalty is imposed and all contributions will be treated as taxable gifts.

*continued on page 7*

## INSIDE THIS ISSUE

*U.S. Citizenship and Immigration Services to Pilot Redesigned Naturalization Test*.....2

*Managing Intermittent Leave Under the FMLA*.....3

*IRS Proposed 403(b) Regulations are a Welcome Relief for Employers*.....4

*The Winds of Change: What Every Florida Homeowner Should Know About the New Insurance Act*.....5

*International Business Travel: Following the Rules*.....6

*Firm News*.....7

*Appointments*.....8

# U.S. Citizenship and Immigration Services to Pilot Redesigned Naturalization Test

By Lawrence M. Lebowitz and Feige M. Grundman

In 2000, in response to a decade of criticism about the currently used naturalization test, the Immigration and Naturalization Services (legacy INS) began a naturalization test redesign project “to create a test and testing process that is standardized, fair, and meaningful.” The INS’s successor, U.S. Citizenship and Immigration Services (“USCIS”), has announced that it will pilot a redesigned naturalization test in

*A revised exam, with an emphasis on the fundamental concept of American democracy and the rights and responsibilities of citizenship, will be designed to help “encourage citizenship applicants to learn and identify with the basic values that we share as Americans.”*

selected cities beginning February 2007. USCIS plans to use data gathered during the pilot test to formulate a new naturalization test for implementation nationwide in spring 2008.

One of the final steps to becoming a naturalized citizen of the United States is attending a naturalization interview. The naturalization applicant must pass a three-part test demonstrating English reading, writing and speaking ability. The applicant must also correctly answer six of 10 questions chosen from a list of 100 questions about U.S. history, government and civics.

USCIS formulated the pilot test based on contributions from the National Academy of Sciences, U.S. government and history scholars, and English as a Second Language experts as well as input from Immigration Offi-

cers and immigration advocacy groups. This pilot program will initially be implemented in 10 randomly selected cities—Albany, NY; Boston, MA; Charleston, SC; Denver, CO; El Paso, TX; Kansas City, MO; Miami, FL; San Antonio, TX; Tucson, AZ; and Yakima, WA.

The goal of the new test is to develop more uniform testing procedures across the nation, avoid inconsistencies among USCIS District Sub-Offices, and create a more meaningful, standardized gauge of naturalization applicants’ understanding of U.S. history and government. In addition, the test is intended to encourage civic learning and patriotism among prospective citizens. A revised exam, with an emphasis on the fundamental concept of American democracy and the rights and responsibilities of citizenship, will be designed to help “encourage citizenship applicants to learn and identify with the basic values that we share as Americans.”

In the new test, the reading and writing portions will be similar to the current exam except that the new test will contain more civics-based vocabulary. Applicants will still have three chances to read and write a sentence correctly in English and, in the writing portion of the test, a USCIS officer will dictate a sentence for the applicant to write. During the reading section of the test, the officer will ask the applicant to read each word in the sentence aloud.

Participants in the pilot exam must correctly answer six of 10 questions chosen from a list of 142 questions about U.S. history, government and civics. Eighty of the questions from the



Lawrence M. Lebowitz

pilot list are new or reworded versions of questions used in the current test. The difference between the current and pilot versions is that the new questions will focus on civics and



Feige M. Grundman

history topics, such as concepts of democracy and rights of citizens, rather than the general range of topics on the current exam. USCIS has made these questions and answers (as well as a study guide) available on the Internet ([www.uscis.gov/natzpilot](http://www.uscis.gov/natzpilot)) and elsewhere to help applicants prepare.

Beginning in February 2007 and lasting between two and four months, the pilot program will administer approximately 6,000 tests to achieve a “representative and significant study.” Please note that applicants invited to participate in the pilot exam will be notified in writing by USCIS several weeks prior to the naturalization interview. Those invited applicants who choose not to participate in the pilot program will be administered the current test. There is no penalty for participating in the pilot program; a volunteer applicant can choose to switch to the traditional civics and history test if he or she answers a pilot question incorrectly.

At the conclusion of the pilot program, USCIS will continue to meet with advocates and immigration service providers to determine the fairness of the pilot questions, refine the revisions and develop an improved naturalization test. This revised naturalization test will be put into practice nationwide in the spring of 2008.

For more information, please contact [llebowitz@cohenlaw.com](mailto:llebowitz@cohenlaw.com) or [fgrundman@cohenlaw.com](mailto:fgrundman@cohenlaw.com)

# Managing Intermittent Leave Under the FMLA

By Ronald J. Andrykovitch and Lisa L. Garrett

Most employers are finally coming to grips with the fact that the Family and Medical Leave Act (“FMLA”) has forever expanded employees’ rights to take job-protected family or medical leave, not only for their own serious health conditions, but also to care for covered relatives who are seriously ill. Although the U.S. Department of Labor has

*Curbing abuse of intermittent and reduced schedule leave requires that employers have a well-written FMLA policy, an understanding of how to use the best employer tools and an abundance of patience.*

been promising to review and revise its FMLA regulations, the likelihood of any significant employer-friendly change is not something employers should count on to cure their intermittent leave woes. Consequently, employers who wish to curb abuse of FMLA intermittent leave provisions must become familiar with and take advantage of the tools that are presently available to them.

“Intermittent” or “reduced work schedule” leaves occur when employees take leave in separate blocks of time rather than for one continuous period. It could be for planned treatment, such as chemotherapy or physical therapy, or for doctor appointments. It could also occur on an unplanned basis due to a chronic health condition, such as asthma or migraines. Reduced work schedule leave occurs when employees request to reduce their hours of work per day or days per week due to their inability to work a full schedule due to their

own health condition or to care for a covered relative.

As the “baby boomers” age, many employers have experienced requests for intermittent leave from a growing number of employees with their own chronic health conditions, or from those who request time off to care for elderly parents in poor health. While legitimate requests are taxing enough on employer resources, scheduling problems are often exacerbated by requests from a small percentage of employees suspected of abusing the already very liberal FMLA leave entitlements. Nearly every employer has experienced the employee who has managed to obtain a medical certification for migraines, asthma or some other chronic condition, who frequently reports off while appearing to be perfectly fine and then is rumored to have been seen at a shopping mall or bowling alley.

Curbing abuse of intermittent and reduced schedule leave requires that employers have a well-written FMLA policy, an understanding of how to use the best employer tools and an abundance of patience. Employers should review their FMLA policies to make sure they include the essential tools available to them. Once you have determined that an employee is eligible for FMLA intermittent or reduced schedule leave, you should consider using the following checklist to ensure employee compliance with the rules.

### Enforce Notice Requirements

- If the leave is foreseeable, ensure that the employee has provided adequate notice: 30 days advance notice can be required.



Ronald J. Andrykovitch

- If the leave is not foreseeable, the employee must provide as much notice as practicable.
- Enforce report-off requirements.



Lisa L. Garrett

### Require Adequate Medical Certifications

- Conditionally approve FMLA leave until these requirements are satisfied:
  - Medical certifications must be complete, or you should return them to the employee to be completed by his/her healthcare provider.
  - The medical certification must be understandable: Have your healthcare provider contact the employee’s healthcare provider to explain unclear certifications.
  - Require second or third opinions if the validity of the first certification is questionable.
  - Request recertification. Recertification can be requested every 30 days in most cases, and more frequently under certain circumstances.

### Use Temporary Transfers

- Consider temporarily transferring employees using intermittent leave to a position that better accommodates periods of leave.
- The position must have equivalent pay and benefits.

### Schedule Leave to Avoid Disruption of Work Schedules

- Work with employees and their healthcare providers to attempt to schedule leave for appointments or treatment for times that avoid or minimize disruption to work schedules.

*continued on page 8*

# IRS Proposed 403(b) Regulations are a Welcome Relief for Employers

By Bruce G. Gabler and Anita Domalik Hogue

The IRS first issued 403(b) regulations in 1964. In the past four decades, the IRS has only issued two supplements to the regulations to reflect specific changes in the law concerning eligible rollover and required minimum distributions. In addition to these supplements, the IRS has issued numerous rulings, notices and other guidance relating to 403(b) arrangements, creating a complex web of rules under which employers are

*The new regulations require 403(b) arrangements to be maintained as written plans.*

expected to operate these arrangements. In an attempt to consolidate this regulatory mix affecting 403(b) arrangements, the IRS published proposed regulations for Code Section 403(b) arrangements on November 16, 2004. Although they have been a long time in coming, these regulations are a welcome relief for employers, as they will now have an all-inclusive set of regulations in which to administer their 403(b) arrangements. However, in order to provide employers, employees, insurance carriers and mutual funds involved with 403(b) arrangements ample time to prepare to implement these regulations, the IRS has stated that the final regulations generally will not be effective earlier than January 1, 2008.

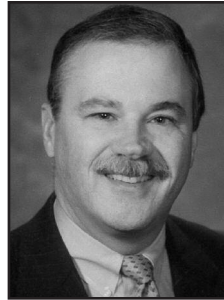
Because the changes under the proposed regulations are extensive, we will address some of the changes in future articles. In this article, we will discuss who is affected by the regulations, the written plan requirement and the defined contribution requirements.

## Who is Affected by the 403(b) Regulations?

Internal Revenue Code Section 403(b) permits certain types of employers to set up tax-sheltered

annuity arrangements for their employees.

These employers include Code Section 501(c)(3) tax-exempt organizations, public schools, hospitals, churches, and state and local governments.



Bruce G. Gabler

## What is the Written Plan Requirement?

The new regulations require 403(b) arrangements to be maintained as written plans. This means, if you are an employer who establishes, maintains or facilitates a 403(b) arrangement for your employees, you will now be required to maintain a written plan that satisfies the requirements of the regulations in both form and operation. The written plan must contain the material terms and conditions regarding eligibility and benefits, investment options available under the plan, the applicable plan limits, time and form of benefit distributions, and any optional provisions the plan may adopt, such as hardship withdrawals and plan loans. Although not currently required, the IRS is considering implementing a determination letter program for 403(b) plans.

This new written plan requirement begs the question of whether the written plan will be subject to Title I of ERISA. Generally 403(b) arrangements have been exempt from Title I of ERISA. This is because governmental and church plans are generally exempt from ERISA, and Code Section 501(c)(3) tax-exempt organizations avoid the application of ERISA by only facilitating the purchase of 403(b) contracts for their employees. Although the preamble to the proposed regulations states that an employer is not required to establish

or maintain an ERISA plan in order to satisfy the regulations, it is possible that the manner in which an employer decides to comply with the proposed regulations could

result in the 403(b) written plan being subject to Title I of ERISA. We believe that this concern will be addressed in future guidance issued by the IRS.

## What are the Defined Contribution Requirements?

The proposed regulations require 403(b) plans to be defined contribution plans. Although certain church defined benefit plans may continue, this provision under the proposed regulations means that accruals under any 403(b) defined benefit plan would need to cease when the regulations become effective.

## What Will be Addressed in Upcoming Publications?

As stated earlier, the proposed 403(b) regulations are extensive, and we intend to address additional rules affecting 403(b) arrangements in future publications. Future articles will address such issues as contribution limits, elective deferrals, nondiscrimination rules, universal availability rule, controlled group rules, distributions, funding, plan terminations, and plan-to-plan transfers and contract exchanges.

In the meantime, if you should have any questions or would like to discuss your 403(b) arrangements, please contact our employee benefits group at (412) 297-4805.

For more information, please contact [bgabler@cohenlaw.com](mailto:bgabler@cohenlaw.com) or [adomalikhogue@cohenlaw.com](mailto:adomalikhogue@cohenlaw.com)



Anita Domalik Hogue

# The Winds of Change: What Every Florida Homeowner Should Know About the New Insurance Act

By Jason Hunter Korn and Joshua A. Hajek

**O**n January 25, 2007, Florida Governor Charlie Crist signed legislation known as the “Insurance Industry Accountability and Protection Act” (the “Act”). The Act is touted to substantially transform Florida’s approach to hurricane preparedness and insurance. This article discusses a few highlights of the Act with respect to insurance and the changes that may impact Florida homeowners.

*The Act could impact every pending property insurance claim in the State of Florida.*

## Reduction in Insurance Rates

The Act is anticipated to reduce insurance rates. Notably, the Act increases the Florida Hurricane Catastrophic (“CAT”) Fund to \$12 billion, therefore potentially reducing the cost of reinsurance for policies issued in Florida. It is believed that cheaper reinsurance should result in lower insurance premiums for policyholders. In addition, the Act freezes the rates for Florida’s state-run insurance company, Citizens Property Insurance Corporation, repeals Citizens’ recent rate increases and requires Citizens to provide refunds to consumers who have paid the increased rate.

## More Options to Policyholders

The Act is intended to provide more flexibility and protection to policyholders. *First*, the Act requires insurers to provide savings to Florida homeowners who implement wind-storm damage mitigation methods. *Second*, the Act requires insurers to furnish premium payment plan options to policyholders. *Third*, the Act requires Citizens to offer commercial policies, therefore providing more

options to consumers and businesses that previously could not purchase policies from Citizens. *Fourth*, the Act requires out-of-state insurers whose wholly owned subsidiaries issue residential property policies in Florida to maintain a surplus of at least \$50 million for payment of Florida claims. *Finally*, the Act requires an annual “report card” for insurance companies doing business in Florida.

## Changes in Cancellation and Payment Practices

The Act also alters the way insurers deal with their policyholders. Indeed, the Act increases the notice period for nonrenewal, cancellation or termination of policies to 100 days. The Act also requires insurers to provide at least 100 days’ written notice, or written notice by June 1, whichever is greater, for any nonrenewal, cancellation or termination that would be effective between June 1 and November 30. **This provision is intended to prohibit insurance companies from dropping policyholders during the hurricane season.** As a practical matter, this may not always be the case. While the Act prevents insurers from issuing cancellation notices between June 2 and November 30, insurers could theoretically issue cancellation notices by June 1 to be effective after September 9 (i.e., 100 days after June 1), and thus cancel policies during the hurricane season. Furthermore, the Act requires an insurer to pay or deny claims within 90 days after receiving notice of a property insurance claim, unless the failure to pay the claim is caused by factors beyond the control of the insurer that reasonably prevent such payments. The Act is not entirely clear regarding how this provision will affect claims pending prior to the Act. However, the spirit of the Act suggests that the provision should be interpreted to require insurance companies to pay or deny such claims within 90

# news from Naples

days from enactment of the Act, that being April 25, 2007.

## How the Changes Will Affect the Florida Homeowner

The Act provides much needed relief and protections for Florida’s property owners. According to some legislative estimates, the average Florida property owner could see a savings of 20% in the cost of property insurance. Yet, many issues are not addressed by the Act. For example, it remains to be seen how the Legislature will pay for the increased capacity of the CAT Fund. The advent of another active hurricane season before the State can raise the money necessary to fund the increase could result in significant fiscal consequences to the State. It is also impossible to predict whether the new requirements imposed by the Act will discourage insurance companies from “cherry-picking” coverage in Florida, as the Act intends, or simply cause insurers to pull out of Florida altogether. Similarly, it remains to be seen whether the new provisions governing cancellation of policies and payment of claims will result in better claims practices or simply result in a flurry of cancellations prior to the start of hurricane season as well as denials of claims. The Act could impact every pending property insurance claim in the State of Florida. If, as we anticipate, all insurers must pay or deny claims within 90 days from enactment of the legislation, will insurers simply deny claims, resulting in a flood of bad faith lawsuits?

Despite these unanswered questions, one thing is clear—the winds of change are blowing, and property insurance reform is in the air.

✉ For more information, please contact [jkorn@cohenlaw.com](mailto:jkorn@cohenlaw.com) or [jhajek@cohenlaw.com](mailto:jhajek@cohenlaw.com)

# International Business Travel: Following the Rules

By Nancy A. Sharp Ziegler

In today's global economy, an increasing number of employees are asked to travel internationally. Determining whether a visa is required to enter the destination country is only one step in the process. It is also important to understand the immigration rules of the destination country and to determine whether the regulations permit the scheduled activities to be conducted as a business visitor or whether a work permit is needed. Additionally, restrictions exist on the period of time a business visitor may be present in a country.

*Determining whether a visa is required to enter the destination country is only one step in the process. It is also important to understand ... whether the regulations permit the scheduled activities to be conducted as a business visitor....*

## Do I Need a Visa?

For United States citizens, currently the Visa Waiver Program allows business visitors to travel to 27 countries without obtaining a visa in advance. Additionally, under the NAFTA treaty, U.S. citizens may request entry to Canada without a visa, provided their trip will not exceed six months. For Mexico, a U.S. citizen business visitor may obtain an entry visa (FM-N) from the Mexican Immigration Authorities upon arrival in Mexico for a maximum stay of 30 days.

In a number of other countries, a U.S. citizen business visitor will be issued a visa upon arrival at the airport or border entry point. This includes several countries in the Middle East and Africa. However, because the regulations change frequently, it is best to

confirm prior to traveling whether a visa is needed in advance of arrival.

For all other countries, U.S. citizens must obtain a visa from the local consulate office in advance of their scheduled travel date. Nationals of other countries should verify with the consulate of the destination country whether a visa is needed.



Nancy A. Sharp Ziegler

## Activities Permitted as a Business Visitor

Visiting a country to participate in meetings and discussions held in a conference room at the company's local office, at a client site or at a meeting facility will generally be accepted as a valid business visitor activity. Additionally, visiting a client for a traditional "sales call" is also acceptable as long as no technical assistance is being provided.

As a general guideline, any activity which involves or can be construed as providing services in the local economy to an affiliated office, customer or business partner might qualify as work and require a work permit.

## Restrictions on the Authorized Period of Stay as a Business Visitor

Each country has a limit on the period of time that a business visitor may remain in the country per entry. For U.S. citizens, this time frame varies from 30 days to six months, depending on the country. For other nationals, this time frame may be as short as five business days.

Additionally, some countries have restrictions on the number of days a business visitor may be in the country within a specified period of time. For example, the Schengen Agreement specifies that business visitors may spend up to a total of 90 days collec-

tively in all of the Schengen countries within a six-month period, regardless of the number of entries.

## Practical Tips

To prepare for the travel needs of your employees:

1. Identify the countries that will be most frequently visited.
2. Establish internal procedures for obtaining information on scheduled travel early on in the planning process (i.e., at the planning stages of a project).
3. Identify a list of most frequently conducted activities.
4. Identify information resources: overseas immigration legal counsel, an employee of your affiliated organization knowledgeable in the immigration rules, foreign government immigration Web sites, some consulate offices, or a global immigration provider.
5. For each country, have your activities evaluated to determine if they are allowable business visitor activities or if a work permit is required, and determine the restrictions on the allowable periods of stay. Remember that these rules change frequently, and regular updating is necessary.
6. Communicate the requirements to all employees.
7. Develop a tracking mechanism to ensure that business visitors do not exceed the authorized periods of stay.

Understanding the immigration rules governing business visitors in the countries to which your employees travel will help to ensure that no local immigration laws are violated. Because the penalties can be severe, acquiring the knowledge needed to achieve compliance is well worth the time and effort.

For more information, please contact [nsharpziegler@cohenlaw.com](mailto:nsharpziegler@cohenlaw.com)

## Three Attorneys Join Cohen & Grigsby

**Lisa Hofbauer Lipman** joins the firm's Naples, Florida, office as an associate in the Estates and Trusts Group. She focuses her practice in the areas of estate planning, estate administration and the representation of fiduciaries in matters involving estates, trusts and private foundations. She received her J.D. from Boston College Law School in 2005, her M.S. from Northwestern University in 1995 and her B.A. from Union College in 1993. She is admitted to practice in Florida, Massachusetts and South Carolina. Prior to joining Cohen & Grigsby, Ms. Lipman was an associate at the Boston office of Choate, Hall & Stewart LLP.

**Jonathan C. Parks** joins the firm as a director in the Intellectual Property Group. He focuses his practice in the

areas of patents, copyrights, trademarks, technology transfer and intellectual property counseling. He received his J.D. from Duquesne University School of Law in 1996, his M.S. in computer engineering from Syracuse University in 1991 and his B.S. in electrical engineering from Drexel University in 1989. He is admitted to practice in Pennsylvania. Prior to joining Cohen & Grigsby, Mr. Parks was a partner with the law firm of Kirkpatrick & Lockhart Preston Gates Ellis LLP in Pittsburgh.

**Tara R. Pfeifer** joins the firm as an associate in the Litigation Group, where she concentrates her practice on general litigation matters. She earned her B.A. in History (cum laude, Dean's List, Phi Alpha Theta, Phi Eta Sigma, Alpha Lambda Delta)

from The College of William and Mary in 2000 and her J.D. (Comments Editor, Penn State Law Review; Woolsack Honor Society; Dean's Scholarship; Miller Center Certified Public Interest Advocate; Student Bar Association Academic Advisor – Civil Procedure, Constitutional Law, Criminal Procedure; Co-chair, Student Bar Association Career Services Committee) from The Pennsylvania State University – The Dickinson School of Law in 2005. She is admitted to practice in Pennsylvania.

Ms. Pfeifer has served as a judicial intern with the Honorable George E. Hoffer, President Judge of the Cumberland County Court of Common Pleas, a legal intern with MidPenn Legal Services and a paralegal with Morris and Morris.

## Recent Tax Laws Change Charitable Landscape

*continued from page 1*

- In computing the charitable deduction for income, gift and estate tax purposes, any fractional gift after the first must be based on the lesser of the value of the painting on the date of the relevant contribution and the date of the first contribution. Since the value of lifetime or testamentary transfers are not limited for purposes of computing the gross amount of the donor's gifts or the donor's gross estate, if the painting appreciates, this limitation of the deduction will result in taxable gifts and/or taxable inclusion in the donor's estate. That is, the value of the gift or bequest will exceed the allowable gift or estate tax charitable deduction.

### Contributions of Vehicles

If a vehicle contributed to a charity is valued at more than \$500, unless the charity uses the vehicle in a significant manner to further its exempt purpose, plans to make major repairs to the vehicle or sells it at below market to a "needy individual," the deduction is limited to the gross sales proceeds realized when the charity sells the vehicle. Special substantiation rules apply whether the charity sells the vehicle in an arm's length sale, uses it for its exempt purpose, makes major repairs or sells it to a needy individual.

This article discusses only a few of the changes related to charitable contributions. The new limitations and excise taxes imposed on supporting

organizations and donor advised funds are beyond the scope of this article. However, if you have created, or donate to, a supporting organization or donor advised fund, your Cohen & Grigsby tax advisor would be happy to discuss the new rules with you.

☒ *For more information, please contact [rrosen@cohenlaw.com](mailto:rrosen@cohenlaw.com)*

## APPOINTMENTS

**Mark Baseman** was elected to the Board of Directors of Green Oaks Country Club.

**Jim Brown** has been appointed to serve as a faculty member and presenter at the Pennsylvania Bar Institute's 13th Annual Employment Law Conference in Philadelphia, Pennsylvania.

**Bruce Gabler** was named a member of the Pittsburgh/Western Pennsylvania Regional Selection Committee for the Jefferson Scholars Foundation.

**Scott Hardy** has been appointed Chairman of the Professional Firms-Law Division for the Boy Scouts of America 2007 Scouting for Food Drive

**Jason Korn** was elected District Vice Chairman of the Edison College Foundation, which serves the Charlotte, Collier, Lee and Hendry/Glades County campuses in Florida. He was also interviewed

for the February *Gulfshore Business* article titled "Making Waves: Pro Bono Publico."

**Bob Linn** presented "Anatomy of a Lawsuit," at Allegheny Community College's Attorney/Accountant Continuing Education Seminar in January. He was also quoted in the February 16 *Pittsburgh Business Times* article titled "Giving Employees Leeway Keeps Them Coming Back."

**John Lnycheski** has been appointed Co-Chair of the Cornell University Class of 1967 40th Reunion Campaign. He was also re-elected as President of the Chartiers Country Club

**Mark Stadler** has been named Treasurer and member of the Board of Directors of Vincentian Home. This appointment also makes him a member of the Finance Committee of Vincentian Collaborative System.

## Managing Intermittent Leave Under the FMLA

*continued from page 3*

### Verify the Need for Leave

- Consider requiring employees to provide written verification of attendance at doctor appointments, etc.

### Enforce Paid Leave Rules

- Since FMLA leave is unpaid leave, consider a policy that requires a medical certification for each absence to qualify for paid medical leave.

While using these employer tools requires a good FMLA policy and a degree of discipline and understanding of the process, using this checklist to require employees to follow the rules may go a long way toward curbing intermittent and reduced schedule leave abuse.

✉ *For more information, please contact [randrykovitch@cohenlaw.com](mailto:randrykovitch@cohenlaw.com) or [lgarrett@cohenlaw.com](mailto:lgarrett@cohenlaw.com)*

## Cohen & Grigsby Presents

For more information, please contact Ashley McGrail at 412.297.4655 or visit our website at [www.cohenlaw.com](http://www.cohenlaw.com).

### Sixth Annual Customs/Export Control Seminar

Tuesday, April 24, 2007  
8:30 a.m. – 12:00 p.m.  
Pittsburgh Hilton & Towers  
Pittsburgh, PA

### Seventh Annual Immigration Seminar

Tuesday, May 15, 2007  
8:30 a.m. – 12:00 p.m.  
Pittsburgh Hilton & Towers  
Pittsburgh, PA

## Address Changes and Updates

Please send mailing address and e-mail address corrections and updates to us at 412.297.4900 or [info@cohenlaw.com](mailto:info@cohenlaw.com).

*The information in this publication is for the purpose of informing and educating our clients about various aspects of the law and is not intended to be used as legal advice. If you have questions concerning any of the topics, please contact your Cohen & Grigsby attorney.*

*The hiring of a lawyer is an important decision that should not be based solely upon advertisements. Before you decide, ask us to send you free written information about Cohen & Grigsby's qualifications and experience.*

**cohen&grigsby**<sup>®</sup>

*progressive law.™*

11 Stanwix Street, 15th Floor  
Pittsburgh, PA 15222-1319  
Telephone: 412.297.4900  
Telefax: 412.209.0672

1100 Fifth Avenue South, Suite 301  
Naples, FL 34102-6407  
Telephone: 239.430.1800  
Telefax: 239.430.1840

27200 Riverview Center Boulevard  
Suite 309  
Bonita Springs, FL 34134-4317  
Telephone: 239.390.1900  
Telefax: 239.390.1901

E-mail: [info@cohenlaw.com](mailto:info@cohenlaw.com)  
URL: <http://www.cohenlaw.com>