



# JMT & Associates, LLC

*Human Resources & Safety Consulting*

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## PEOPLE POINTERS

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### Dealing With Hostile People

By: Sandra Kay Neal, Ph.D.,  
Industrial Organizational Psychologist

There are a few hostile people out there. They need to be treated differently than non-hostile people.

Hostile people are irrational in their anger, so arguing logically with them is not helpful. Instead, the following tactics should be tried.

**Stay calm.** They are used to people getting angry, so your calmness will confuse them and may trigger a calm response.

**Speak quietly.** The more they raise their voice, the lower your voice should be. This will confuse them and may encourage them to lower their voice.

**Address the issue specifically.** They may try to turn a molehill into a mountain – stay focused on the molehill.

**Isolate them.** Take them gently with you away from other people. Invite them to come to your office or go to an area away from where others are working. But don't shut the door. Be sure you can be seen by others.

**Suggest they take the rest of the day off.** They aren't going to be productive and you want to

protect your employees from their potential violence. **Alert the police** if you feel they are a threat to your workplace or to someone else.

These tactics aren't a guarantee that the hostile person will refrain from violence, but they increase the likelihood that violence can be prevented.



### Succession Planning

By: John M. Turner, Ph.D.,  
President & CEO

This is Part 2 of our two-part discussion on Succession Planning. Part 1 discussed what Succession Planning is and the four basic steps of developing a plan. This article will discuss the implementation of your plan.

You must specify the timing and content of the training and development activities needed to prepare the identified employees for future management jobs. Some organizations provide the training before the actual promotion. This will allow the employee to feel well prepared to perform their new job duties. However, there are some disadvantages to this approach. The training process could be very inefficient in cases where

the employee never actually gets promoted. The value of the training may be lost if the length of time that passes between the training and the job assignment is long. Also, employees may not be able to relate to the specific training since they have not yet performed the new job. Because of these problems, most organizations provide training after the employee has been promoted. With this approach, new managers have an opportunity to appreciate how the skills, examples, and situations covered in the training apply to problems they now face. This is not to say that training can not be provided while the employee is waiting for the promotion. We recommend that a training plan be used that allows the employee to participate in specific training activities that will allow a smooth transition from their current position to their new managerial role. Of course, the specifics of this training will vary with each organization.

How do you determine the content of the training? The goal of the training is to bridge the gap between what the employee already knows and what they will need to know to be successful in their new management position. The specifics of the training must be customized to fit your particular situation. Front-line managers,



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middle managers, and executives all require a different set of training objectives.

Regardless of the specifics of your training program, there are some basic approaches that are used to develop managers. These include:

**Classroom Instruction.** This training can take place either in-house or at seminars and local universities.

**Career Resource Centers.** Some organizations will set these up to help employees learn material required for promotion. These centers usually include an in-house library with relevant reading material.

**Job Rotation.** Employees have an opportunity to gain an overall perspective of the organization and learn how various departments interrelate. Employees face new challenges during these assignments that may foster the development of new skills.

**Mentoring.** Mentors are experienced managers who establish relationships with new managers. A mentor sponsors the newly promoted manager by teaching, guiding, advising, counseling, and serving as a role model.

**Special Projects.** Organizations can assign special non-routine job duties to employees prior to their actual promotion. Employees are given real problems to solve that would typically be part of their new

position. This allows them “to get their feet wet” before actually having the full responsibility of the new job. Employees not only gain valuable experience, but also have the opportunity to show management how they can perform.

As you can see, there is a lot of work involved in selecting and developing your management team for the future. Many organizations select their managers very subjectively. We have heard many clients tell us that they just know that “Joe” will be a great manager. When we ask them what their decision is based on, it is difficult for them to answer. We encourage each organization to take the time and energy to develop a formal succession plan. The future of your company depends heavily on who is promoted to the management ranks. Ask yourself – “What criteria am I using to develop and promote my employees to future management positions?”



### **If the Shoe Fits, Wear It.**

By: The Safety Department



What is the rule?

As an employer, it is your responsibility to ensure a safe working environment. Implementing a work shoe safety program for your employees and conducting appropriate training can save your company from compensation claims and absenteeism due to injuries.

The employer shall ensure that each affected employee wears protective footwear when working in areas where there is a danger of foot injuries due to falling objects, rolling objects, or objects that could pierce the sole.

Safety shoes and boots must meet ANSI Z41-1991. They must provide impact protection or compression protection to the foot.

Impact protection: Safety shoes or boots with impact protection would be required for carrying or handling materials such as packages, objects, parts, or heavy tools, which could be dropped and for other activities where objects might fall onto the feet.

Compression protection: Safety shoes or boots with compression protection would be required for work activities involving skid trucks (manual material handling carts), around bulk rolls (such as paper rolls), and around heavy pipes, all of which could potentially roll over an employee’s foot.

Where necessary, safety shoes can be obtained which provide puncture protection.



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Puncture protection: Safety shoes or boots with puncture protection would be required where sharp objects such as nails, wire, tacks, screws, large staples, scrap metal etc., could be stepped on by employees, causing an injury.

In particular situations, metatarsal, electrical conductive or insulating protection should be provided. OSHA does not generally consider the wearing of steel-toe shoes by electricians to be dangerous, as long as the conductive portion of the shoe is not in contact with the employee's foot and is not exposed on the outside of the shoe.

One option that may be considered is the purchase of non-metallic safety footwear that provides both foot protection and is non-conductive.

Some occupations (not a complete list) for which foot protection should be routinely considered are:

- Shipping and receiving clerks
- Carpenters
- Electricians
- Machinists
- Plumbers
- Pipe fitters
- Press operators
- Welders
- Laborers
- Material handlers

Comfort is King!

Choosing the right shoe that fits the foot and allows for flexibility

is essential to the job. If your employee's feet hurt, more than likely so will the rest of their body.

Most manufacturers of safety shoes can fit the shoe to the job and to the foot. Since most workers wear their shoes for 8 hours or more, they need to be comfortable.

There are many types and brands of inserts. These inserts can give significant relief for the working foot.

Now that you have chosen the appropriate shoe for the specific job, you need to maintain it and know when to "throw it away"!

Here are some helpful hints:

- Check for wear and tear (steel exposure, tears, worn sole, etc.)
- Check for leaks (wet feet)
- Keep footwear clean (to ensure signs of wear are visible)



### **Fringe Benefits**

By: Bryan S. Mollohan,  
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Many employers believe that gifts to employees carry no tax consequences for the recipient; however, the Internal Revenue Code does not treat all gifts the

same. In general, gifts that employers give to their employees are generally treated as supplemental wages, and thus subject to both payroll and income taxes. This means that the value of the gift must be included in the employee's W-2 at year end and included in a payroll period for purposes of income tax withholding and payroll taxes.

In determining whether a gift will be included in an employee's gross wages for income tax purposes, the United State Supreme Court has determined that the gift must be made under a detached and disinterested generosity or out of respect, admiration, charity or other like reasons. In determining whether the gift was made under such circumstances, The Supreme Court held that the intent of the party giving the gift is based on the reality of the situation and not the parties' characterization of the item as a gift.

With regard to the employer and employee relationship, courts generally find that the employer's intention in giving a gift is to reward for past performance or as an incentive for future performance and therefore will be included in the employee's wages for income tax withholding and payroll tax purposes.

One exception to the gift rule includes De minimis fringe benefits that an employer may give to its employee. A De minimis fringe benefit is



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property or services the value of which is so small that accounting for it would be administratively unreasonable or impracticable. In determining the value of a De minimis gift the employer must take into consideration the frequency of the fringe benefit. A De minimis fringe benefit may include occasional personal use of an employer's copying machine, secretarial services, or computer provided that the employee's use of the service is primarily for business. Other categories of De minimis fringe benefit would include some meals, traditional birthday or holiday gifts of property with a low fair market value or occasional sporting event tickets. Cash, no matter how small in amount, is never classified as a *De minimis* fringe benefit.

If you are contemplating giving a cash bonus or gift that is not classified as a De minimis fringe benefit, the bonus or gift may be taxable to your employees. As such, you should coordinate the payment of the bonus or gift with your Payroll Company or department so that the amount of the gift can be included in the employees' wages during a payroll period so that appropriate income and payroll taxes can be withheld.

**This article should NOT be considered legal advice. If you require legal advice, you should contact your legal council.**

### **SURVEY**

#### **Looking Within**

In 2004, 53 percent of management positions were filled by internal candidates, compared to 44 percent in 1999, according to a survey of more than 1,500 hiring managers at 348 organizations worldwide.

Source:  
Development Dimensions International,  
Pittsburgh



### **ABOUT US**

**JMT & Associates, LLC** is a full service Human Resources (HR) and safety solutions provider. We partner with small, mid-size, and large companies to develop and improve HR processes and procedures. We offer extensive "real-world" experience in a variety of industries, including: manufacturing, service, union, union-free, profit, not-for-profit, private, and public sectors. Our level of involvement ranges from complete management of your HR needs to providing project-based assistance to your in-house HR person, depending on your specific business requirements. These services range from basic policy development to in-depth HR strategic planning. We begin with a comprehensive HR assessment of your current policies and procedures, then we provide a detailed analysis and a

"roadmap of recommendations" to maximize your HR investment. We then provide the necessary follow-up to ensure process effectiveness.

**Areas of Expertise:** Coaching & Leadership Development, Compensation & Benefits, HR & Safety Compliance, Diversity, Employee Relations, General HR, HR Assessments, HR Policies & Procedures, HR Strategy & Planning, Labor Relations, Organizational Development, Performance Management, Job Analysis, Job Descriptions, Employee Assessments, and a variety of HR & Safety training courses.

**Legal Note:** JMT & Associates, LLC provides services in conformance with best practices of the human resource profession, but is NOT engaged in rendering legal advice or services. While implementation of effective HR management programs and systems significantly reduces potential legal liability, should legal assistance be required the company is advised to utilize the services of a competent legal professional.

**If you or a colleague would like to be added to our newsletter's email list, please email:**

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