

March 2008

EMPLOYMENT LAW BULLETIN

NEW MANDATORY I-9 IMMIGRATION FORM

Effective December 26, 2007, all United States employers must use the new Form I-9 for each individual hired for employment in the United States. This includes both citizens and noncitizens. Employers who fail to use the newly amended Form I-9 may be subject to civil penalties.

Employers are required to use the form to verify employment eligibility, identify documents presented by the employee for such purpose and to record such document information on the Form I-9. Several of the former "List A" documents are no longer acceptable as proof of identity and eligibility. Accordingly, employers may no longer use the following documents in connection with the new Form I-9:

- Certificate of U.S. Citizenship (Form N-560 or N-561)
- Certificate of Naturalization (Form N-550 or N-570)
- Alien Registration Receipt Card (I-151)
- Unexpired Reentry Permit (Form I-327)
- Unexpired Refugee Travel Document (Form I-571)

One document was added to the List A of acceptable documents:

- Unexpired Employment Authorization Document (I-766)

The new Form I-9 can be obtained online at <http://www.uscis.gov/I-9>

Please also note that the new Form I-9 now indicates that the employee is not obligated to provide his or her social security number in Section 1 of the Form I-9, unless he or she is employed by an employer who participates in E-Verify. Additionally, employers may now sign and retain Form I-9 electronically.

IRS 2008 STANDARD MILEAGE RATE INCREASES

The Internal Revenue Service's 2008 Optional Standard Mileage Rate used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes has increased effective January 1, 2008.

Standard mileage rates for use of a car (including vans, pickups or panel trucks) will be:

- 50.5 cents per mile for business miles driven;
- 19 cents per mile driven for medical or moving purposes; and
- 14 cents per mile driven in service of charitable organizations.

For additional information regarding how either of these new laws may affect your business, please contact:

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