



# Monthly Strategies

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## **Employers Anticipate 7% Rise in Health Care Costs for 2024**

U.S. corporate employers project a median health care cost increase of 7 percent for 2024, according to [new data from the International Foundation of Employee Benefit Plans](#) (IFEBCP), a nonpartisan group with more than 31,000 members. It's the second year in a row that employers have projected a 7 percent hike.

The foundation's survey conducted in early August and released in October, has important information that indicates that inflation continues to have an impact and what that is doing for some of the medical trends, what it's doing to supply and labor shortages and costs of goods and services, and shortages in supplies and staffing and how that's impacting providers. Now those costs are being passed along to employers.

The projected increases for 2024 are in line with what employers foresaw last year for 2023, but they are higher than what employers projected for 2021 and 2022, when fewer employees were utilizing routine health care—such as preventive screenings and regular checkups—because of the COVID-19 pandemic. In those two years, employers projected annual cost hikes of between 4 percent and 5 percent.

### **I-9 Audit**

When was the last time your organization conducted an I-9 Audit? It might be long overdue, or it might not have included everything it should. Please use the following information to ensure your organization is in compliance because there has been a significant increase in audits by Homeland Security in the past couple of months.

- Employers must have an I-9 on file for every active employee hired after November 6, 1986.
- Employers must have an I-9 on file for terminated employees for three years following date of hire or one year following date of termination—whichever is later.
- The current version of the I-9 form as of the date of hire or reverification must be used.

### **Items Needed for Audit:**

- List of current employees hired since November 6, 1986.
- List of employees terminated in the past three years.
- Original or electronic copies of all I-9 forms (both current employee forms, as well as forms for terminated employees within current retention requirements).
- Handbook for Employers M-274* published by the USCIS (optional)
- Current version of Form I-9 - Use this link to access the most recent version:  
<https://www.uscis.gov/sites/default/files/document/forms/i-9.pdf>
- Audit Log
- [I-9 Audit How-to Guide](#)

### **Review I-9 Forms by Section:**

#### **Section 1**

- Name (Including other last names used, past or present), address and date of birth are completed.
- Social Security number is entered if employer participates in the E-Verify program.
- Appropriate citizen/immigration status box is checked.
- Lawful permanent residents have provided their seven- to nine-digit Alien Registration Number (A-Number) or USCIS Number.
- Aliens have provided an Alien Registration Number/USCIS Number or Form I-94 Admission Number or Foreign Passport Number.
- Employee signed and dated the form no later than the first day of employment.
- Preparer or translator section is completed if someone other than the employee completed Section 1 on behalf of the employee.

#### **Section 2**

- Employee's name is entered as it appears in Section 1.

- The number is entered that correlates with the citizenship or immigration status box the employee selected in Section 1.
- One document from List A is listed and completed, or a combination of one document EACH from List B and List C are listed and completed.
- Documents have been entered into the correct section (e.g., List B item is, in fact, listed under list B and not List C or List A).
- If photocopies of documents are kept, copies of documents are maintained for all employees (These are not required).
- The employee's first day of employment is entered.
- All information in the certification section has been entered and a representative of the company has signed and printed his or her name and dated the form within three days of the employee's first day of employment.
- The business name and full address are entered.

### Section 3

- Section 3 is completed if the employee's work authorization expired or if the employee was rehired within three years from the date the I-9 form was previously completed.
- If the employee's name changed, the new name is entered in block A.

#### Correct Errors:

### Section 1 Errors

*If the employer discovers an error in Section 1 of an employee's Form I-9, the employer should have the employee correct the error as follows:*

- Draw a line through the incorrect information. Do not use correction fluid or black out any information.
- Enter the correct information.
- Initial and date the correction.

*Employees needing assistance to correct Section 1 can have a preparer and/or translator help with the correction. The preparer and/or translator should:*

- Make the correction or help the employee make the correction by drawing a line through the incorrect information and entering the correction information.
- Have the employee initial and date the correction.
- Initial and date the correction next to the employee's initials.

### Section 2 and 3 Errors

*When correcting Section 2 or 3, the employer should:*

- Draw a line through the incorrect information. Do not use correction fluid or black out any information.
- Enter the correct information.
- Initial and date the correction.

### Multiple Recording Errors

- Complete the section containing errors on a new I-9 form.
- Ensure the current version of the I-9 form is used.
- Attach the new I-9 form to the original I-9 form.
- Attach an explanation describing why the employer made the changes and completed a new form.

### Missing I-9 Forms

- Have the employee complete section 1 of the current version of the I-9 form immediately.
- Inspect the employee's original documents and complete Section 2.
- Use current dates; do not backdate the form except that the employee's original hire date should be entered in Section 2.
- Do not continue to employ individuals who are unable to provide acceptable documents as required.
- Do not re-create the I-9 form without the employee's presence or without examining the employee's original documents.
- Do not re-create the I-9 form for terminated employees; rather, complete a note to file with an explanation.

### Complete the Audit Log Entry and File the Corrected Form I-9:

- Complete the audit log of the I-9 forms containing errors.
- File the I-9 form in proper I-9 file (either current employee or terminated employee).

**Contact HR Strategies at 302.376.8595 or [info@hrstrategies.org](mailto:info@hrstrategies.org) if you would like support or would like to learn more about the items in this newsletter. Please contact us if you would like to be removed from our Monthly Strategies mailing list or if you would like for us to add someone to our mailing list.**