



Kentucky Chamber

NEWS

Tax on Services?

Frankfort tax talk obscures the need for spending reform

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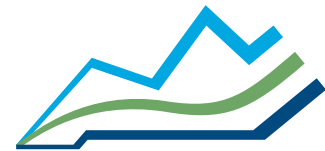
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Kentucky Chamber
Uniting Business. Advancing Kentucky.

Tax talk obscures need for spending reform

AS BUSINESSES ACROSS the Commonwealth continue to deal with the lingering effects of the economic downturn, legislators are wrestling with similar problems in trying to balance the state's two-year budget. With official estimates indicating \$970 million in additional cuts from current spending levels and projected needs that some estimate will cause a \$1.5 billion total shortfall, legislators have their hands full. It should come as no surprise that some legislators are talking about taxes. Most of this discussion has centered on "reforming" or "modernizing" Kentucky's tax code. Make no mistake; for most of the proponents of tax reform, the goal is to produce additional revenue to fund government programs and services.

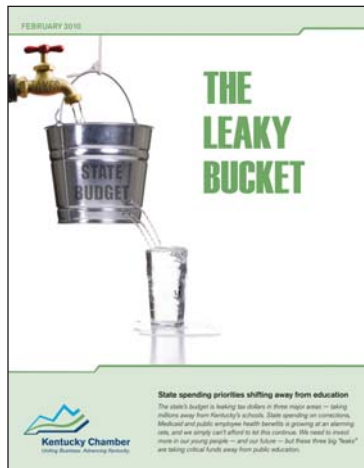
Two proposals have been circulating for more than a year. One proposal by Rep. Bill Farmer (R-Lexington) would extend the state's sales tax to services and eliminate the state's individual and corporate income taxes. The other, by Rep. Jim Wayne (D-Louisville), would extend the sales tax to selected services, raise the income tax on individuals and small businesses making \$75,000 or more and provide relief to low-income individuals through an earned income tax credit.

Recent discussions have addressed the possibility of incorporating certain aspects of both bills into a single piece of legislation to begin deliberations on tax reform. Whether these deliberations take place in the current session or the weeks that follow adjournment, one thing is clear: companies of all sizes will need to be prepared to defend any tax exemption on which their business relies.

While the Kentucky Chamber is a willing participant in any discussion that will lead to a more competitive tax code, state spending reform is a higher priority for our organization – and it should be for all of state government. The Chamber's research on state tax and budget trends clearly shows that state government, as a percentage of the state's economy, has remained nearly constant (at approximately six percent) for more than 20 years.

In other words, General Fund spending has grown with the size of the overall economy. Spending on education, however, has not followed a similar pattern, resulting in cuts to such important programs as preschool and higher college tuition for students on the other end of the system. What is particularly distressing is the fact that, while our state's investments in education have lagged over the past decade, we have witnessed alarming increases in the costs of public employee health benefits, Medicaid and corrections. These three areas continue to grow unconstrained in the public sector, while private sector employees have seen job losses and reduced benefit levels just to keep the doors open.

Fortunately, we have seen some indication that the economy is beginning to rebound. But the last thing any company needs now is an increased tax burden from lost exemptions – such as an energy tax – or to have to explain increased costs to their customers through a newly imposed sales tax. Until Kentucky undertakes significant spending reform to ensure priorities like education are fully protected, business leaders are reluctant to send any more money to Frankfort.



For more on the Chamber's report on state spending, read "The Leaky Bucket," inside this issue of *Kentucky Chamber News*.

FRANKFORT IS TALKING TAXES

What does it mean to your bottom line?

It could add a 6% sales tax to:

- \$ Legal services
- \$ Accounting services
- \$ Tax preparation
- \$ Payroll services
- \$ Marketing research
- \$ Advertising
- \$ Repair and maintenance
- \$ Other business services

Tax exemptions that could be lost:

- \$ Industrial supplies
- \$ Machinery for businesses
- \$ Energy & energy-producing fuels
- \$ Pollution control facilities

The total net tax increases on services under consideration could be \$858 million per year.

For more about sales taxes, view the Kentucky Society of CPA's white paper at www.kychamber.com/salestax.

Do you support a sales tax on services? Let your legislators know by leaving them a message at 1-800-372-7181.



HB 349



SB 67



HB 369

Photos by Tim Webb

Kentucky Chamber President and CEO, Dave Adkisson, testifies before the House Labor and Industry Committee in support of **HB 349**; The Chamber's manager of public affairs, Allyson Hamilton-McIntire, joined Sen. Winters at the Senate Education Committee in support of **SB 67**; Suzanne Northern, general manager of distribution for Unifirst Corporation, testified in support of the Chamber's efforts to enact uniform statute of limitations legislation for wrongful discharge claims (**HB 369**).

2010 KENTUCKY GENERAL ASSEMBLY

10 BILLS TO WATCH



In addition to HB 290, the state budget bill for 2010-2012, you will find ten pieces of positive legislation supported by the Kentucky Chamber listed at right.

- | | |
|----|---|
| 1 | HB 349 – Unemployment Insurance reform |
| 2 | HB 146 – Improved management of public pension systems |
| 3 | SB 67 – Early graduation legislation with rigorous academic standards |
| 4 | HB 369 – Uniform statute of limitations for discharged employees |
| 5 | SB 26 – Expands nuclear opportunities for energy diversification |
| 6 | HB 74 – Wellness program tax credits for business |
| 7 | HB 165 – Protects employers offering smoking cessation from lawsuits |
| 8 | HB 160 – Makes transfer from 2-year to 4-year colleges more seamless |
| 9 | HB 301 – Increases dropout age to encourage high school graduation |
| 10 | SB 40 – Creates public Web site to document government expenditures |

Welcome new members!

Please help us thank these companies for investing in the Chamber's mission by giving them your business.

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Stir the Pot LLC DbA J. Gumbo's
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Traffic Tech
Transport Specialists
USA Image Technologies
Visually Impaired Preschool Services
Wall Street Greetings
Wilder Enterprises
Willow Ridge Plastics

Chamber to host mission to China in September

FOR THE FIRST TIME ever, the Kentucky Chamber is hosting an international tour. The Chamber has partnered with Citslinc International, a company that specializes in international business missions, to offer a nine-day mission to China Sept. 10-18.

Members and non-members alike are invited to experience this all-inclusive trip, which aims to educate Kentucky's business leaders on the economy and culture in China. During the tour, knowledgeable guides will take you through the large, modern cities of Beijing and Shanghai, as well as rapidly developing cities like Suzhou and Hangzhou.

"We are pleased to offer this very enlightening travel opportunity to Kentucky's business community," said Kentucky President and CEO Dave Adkisson. "I participated in a tour last year and found it to be the perfect way to experience many cultural and business aspects of China."

The price of the trip is \$2099 for Kentucky Chamber members and \$2399 for non-members per person and is based on double occupancy. A single room in all cities will cost an additional \$450. The cost to upgrade to business class on the roundtrip flights is an additional \$6,000. A nonrefundable deposit of \$200 is due with your registration, and will be applied toward the total cost of your trip. The deadline for full payment is July 1, 2010.



FOR MORE INFO ABOUT THE MISSION TO CHINA VISIT www.kychamber.com OR CONTACT SHANNON BYRNE AT 502-848-8742



TRIP ITINERARY

DAY ONE

Sept. 10 — Check in at JFK International Airport

DAY TWO

Sept. 11 — Arrive in Beijing

DAY THREE

Sept. 12 — Visit the Tian An Men Square, and the Temple of Heaven

DAY FOUR

Sept. 13 — Tour bus excursion to the Great Wall and the Ming Tombs

DAY FIVE

Sept. 14 — Flight to Shanghai; tour bus trip to Suzhou. Sightseeing at the Lingering Garden, Tiger Hill and Hanshan Temple.

DAY SIX

Sept. 15 — Visit the Economic Development Zone and the Lingyin Temple in Hangzhou

DAY SEVEN

Sept. 16 — Morning boat cruise on West Lake; stopover at jewel-like pagodas and tea houses.

DAY EIGHT

Sept. 17 — Sightseeing at the Yu Garden in Shanghai, Business visit to the Pudong economic development zone.

DAY NINE

Sept. 18 — Flight to Beijing. Afternoon flight will depart by 1 p.m. for JFK, where you will arrive at 1:30 p.m. on the same day.



FAQs

How many other will be on this trip?

We are planning on blocks of 150 travelers. The individual groups will be sized at 25-30, and it is likely the only time you will see the others in your block will be in the evening.

What should I wear in China?

Travelers are encouraged to dress comfortably and casually, in layers, and with comfortable shoes. Athletic shoes or sneakers are recommended, especially for the Great Wall tour. The weather is very much like it is here, 40° at night to 60° daytime in Beijing. It is about 10 degrees warmer in the Shanghai area. Travelers are encouraged to bring at least one business attire outfit for dinner.

Do I need any vaccinations?

There are no vaccination requirements at this time, but travelers should check with their physicians or the Center for Disease Control Web site at www.cdc.gov/travel/vaccinate.htm to learn of any recommended vaccinations.

Can I drink the tap water in China, and should I avoid any foods?

Citslinc recommends that travelers not drink Chinese tap water. Travelers may drink hot tea, and bottled water may be purchased for about \$1 for two bottles. Travelers should also avoid food from street vendors.

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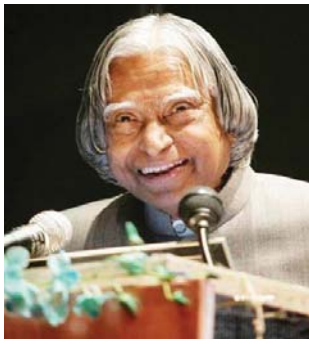
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UK HealthCare

kentucky chamber at work

President of India to participate in business forum

IN APRIL, His Excellency A.P.J. Abdul Kalam, the 11th President of India, will visit Kentucky. During his visit, the honorable Dr. Kalam will participate in a business forum alongside Gov. Steve Beshear. "A Global Bridge: Linking Kentucky & India," will be held on April 9, 2010, at the Lexington Downtown Hilton. The Kentucky Chamber is co-sponsoring this event that seeks to develop and deepen strategic business and economic relationships between Kentucky and India.

The program will consist of plenary talks by senior executives and academic thought leaders from both the United States and India, along with breakout panel and discussion groups that will provide ample scope for detailed discussions. Dr. Kalam will also participate in several other events in Lexington and Louisville during his stay in Kentucky. Visit www.kychamber.com/India for further details and registration information for these events.



His Excellency A.P.J. Abdul Kalam, the 11th President of India will visit Kentucky in April.

Chamber invests more in advocacy efforts than other state organizations

FOR THE THIRD YEAR in a row, the Kentucky Chamber invested more in advocacy efforts during the 2009 Session of the Kentucky General Assembly than any other organization in the state. The Kentucky Chamber has six lobbyists representing its member companies on a variety of issues from education to taxes to environmental permitting concerns.

"With hundreds of interest groups roaming the halls in Frankfort, it is critical that the business community has a strong voice in Frankfort," said Bryan Sunderland, Director of Public Affairs. "We are committed to helping shape public policies that will improve Kentucky's economic and business climate."

Unemployment Insurance reform is good for business

THE KENTUCKY HOUSE of Representatives recently passed HB 349, which seeks to enact the recommendations of the Governor's Task Force on Unemployment Insurance. The Chamber and other business groups testified in support of HB 349 in committee, which subsequently passed the full House 97-0.

HB 349 offers a solution to address the structural imbalance and growing deficit in the state's unemployment insurance system. Without this plan, employers in Kentucky will be subjected to automatic federal tax increases far more onerous than this new financial structure. This legislation represents months of work on behalf of the employer and labor communities in examining the complexities of the state's UI system and offers a solution that incorporates shared responsibility among all parties.

HB 349 calls for Kentucky's taxable wage base to move from \$8,000 to \$9,000 in 2012, and gradually increases up to a maximum of \$12,000 in 2022. This new financial structure will significantly reduce Kentucky employers' federal UI taxes. Under HB 349, Kentucky employers are



Joe Meyer, acting secretary of Education and Workforce Development Cabinet; Dave Adkisson, president and CEO of the Kentucky Chamber; Greg Higdon, President of the Kentucky Association of Manufacturers; Rep. Larry Clark, Speaker Pro-Tempore; Larry Roberts, Kentucky State Building and Construction Trades Council; and Chris Sanders, United Food and Commercial Workers Union, Local 227.

projected to save more than \$455 million through 2022 in federal taxes alone.

As employers pay down the federal credit offset and reduce their federal unemployment insurance tax liability, the trust fund will continue to grow and allow employers to move to UI tax schedules with lower tax rates. Coupled with some reduction in benefit payouts and important procedural changes to protect the integrity of the system and reduce fraud, HB 349 will save Kentucky employers and the state's unemployment insurance trust fund more than \$700 million over the next decade.

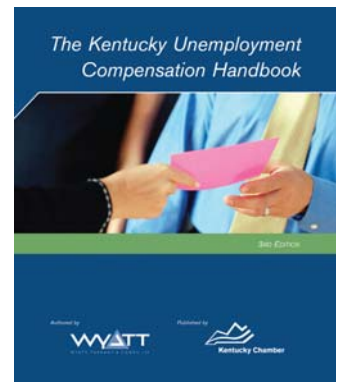
The Chamber will continue to support HB 349 and urge its passage in the State Senate. This legislation is vital to achieve solvency in the state's UI Trust Fund and to secure much needed savings for Kentucky's employers.

Chamber releases updated unemployment compensation handbook

THE NEW EDITION of the *Kentucky Unemployment Compensation Handbook* authored by Debra Dawahare, Ed Hopson and George Miller with the law firm Wyatt, Tarrant & Combs, includes the following updated information:

- Expanded information regarding successor employers
- Expanded information on constructive discharge
- Expanded information on exit interviews
- Clarification of the termination checklist
- Additional information on acknowledgement forms
- Addition of claims information regarding military personnel

Order the handbook at www.kychamber.com/bookstore or by contacting Casey Adams at 502-848-8727 or cadams@kychamber.com.



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Kentucky Chamber Day

Presented by  **Anthem**
Health. Join In.



(Clockwise from top)
Kentucky Chamber Chairman Bill Jones greets the crowd at Kentucky Chamber Day.

Gov. Steve Beshear discusses his plans for the 2010 General Assembly.

Cindy Fiorella, Owensboro Community and Technical College, Michael Fiorella, Sullivan, Mountjoy, Stainback & Miller, and Tim Burcham, Community and Technical College System.

Despite snowy conditions, more than 1,000 were in attendance at Kentucky Chamber Day.

Master of Ceremonies Bill Goodman, of KET's Kentucky Tonight, and Sen. Johnnie Ray Turner.

Kentucky Chamber President and CEO Dave Adkisson outlines the Chamber's Legislative Priorities.

Carlos Phillips, the Chamber's vice president of membership and marketing, and Ken Lawson, Thriftway, Inc.

Jody Wassmer, Greater Owensboro Chamber of Commerce, and Gov. Steve Beshear.

Ali Crain, executive director of the Kentucky Chamber of Commerce Executives, and Jim Purgerson of Ashland Alliance.

Bryan Sunderland, director of public affairs for the Chamber, along with Lee Nimocks, Council on Postsecondary Education and Brad Cowgill, SmartClaim.

Tyler Campbell, public affairs manager for the Kentucky Chamber.

Governor, legislative leaders praise Chamber's state spending research

DESPITE A WINTER storm, more than 1,000 were in attendance at the 15th Annual Kentucky Chamber Day, presented by Anthem Blue Cross and Blue Shield, on Jan. 7. Legislative leaders and Gov. Steve Beshear spoke about their priorities for the 2010 General Assembly and addressed the budget shortfall.

Also during the event, Chamber President and CEO Dave Adkisson outlined the Chamber's "Leaky Bucket" research, discussing the three areas of state spending that are taking dollars from education – corrections, Medicaid and public employee health benefits.

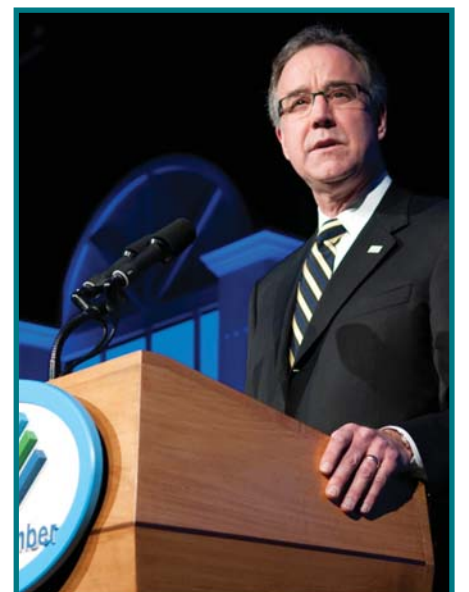
During his speech, Beshear thanked the Chamber for its research over the past few years.

"I want to publically thank the state Chamber for the kind of work that you have been doing, particularly in the last few years," said Beshear. "You have grabbed hold and been willing to dig in to some really tough issues. You've done a lot of studying, you've done a lot of analysis, and the work you have done has helped move this state forward."

Senate President David Williams, who has been critical of Chamber efforts in the past, also commended the Chamber for its state spending research.

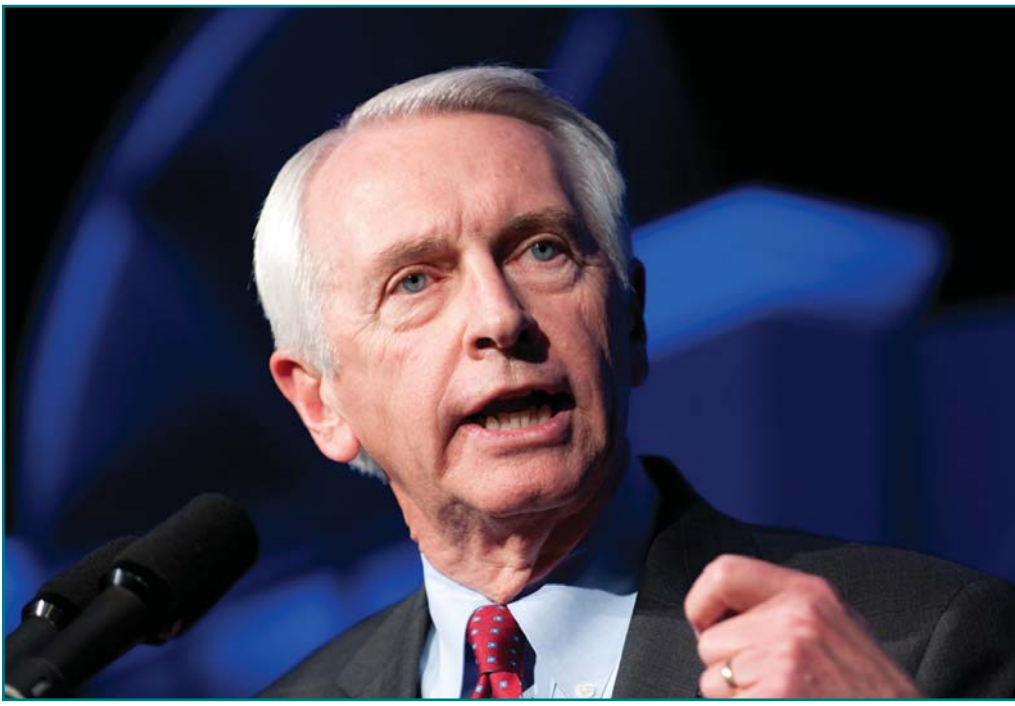
"When you criticize someone, you also must give them praise," said Williams. "This 'Leaky Bucket' document is tremendous. This Chamber, and the folks who worked on it ought to be commended for great work. There's some vision in here."

Visit the Chamber's Twitter page at twitter.com/kychamber to view more comments from the event. Video of each of the speeches is available at www.kychamber.com.



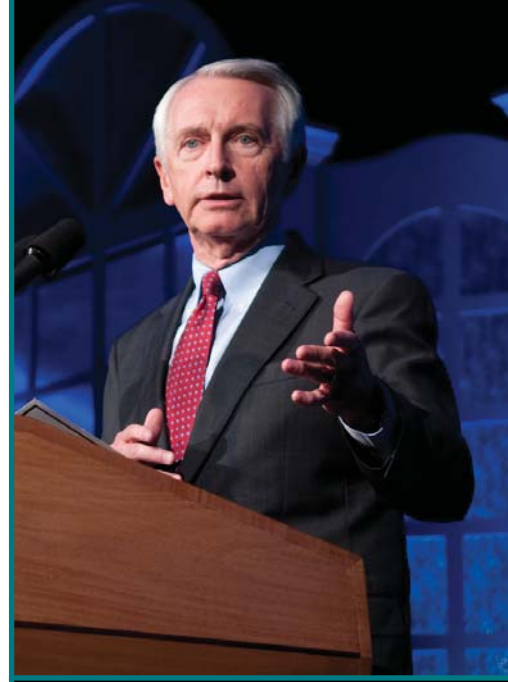
Photos by Tim Webb





“The hard work the Chamber has done has helped move this state forward.”

Gov. Steve Beshear



“With cooperation we can overcome these bad times and come out better for good times.”

House Speaker Greg Stumbo



“The Leaky Bucket document is tremendous. The Chamber should be commended for great work.”

Senate President David Williams



“The corrections system must be addressed by the legislature during this session.”

Senate Minority Leader Ed Worley



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Switching to Paychex: 'It was a very good move'

ACCORDING TO FORRESTER RESEARCH, employers spend 60-80% of their human resource efforts on administration. Paychex – a Kentucky Chamber Power Buy – can reduce your administrative tasks by up to 30%. Additionally, Kentucky Chamber members receive an exclusive 25% discount on all Paychex services. Paychex offers a complete wheel of services, including compliance regulation and a fully integrated human resource and payroll system, with 401(k) plan recordkeeping, COBRA administration, background checks and tax credit services.

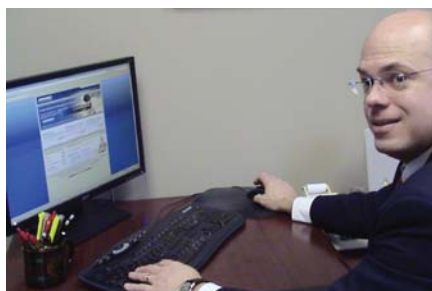


For information about Paychex, contact Christy Coe at 502-848-8724 or ccoe@kychamber.com.

Paychex has made it a breeze to switch over to their system, too. Patrick Merchak, the Chamber's Director of Finance & Chief Financial Officer, made the conversion to Paychex about 18 months ago. Here's what he had to say about the experience:

Q. What did it require on your part to get the Paychex system started at the Chamber?

A. A Paychex person came in and spent two or three days here and uploaded the software onto the network. As far as the payroll records, Paychex brought a person in here and I provided them just with the registers from the previous year and the current year and they took care of it. They took care of everything. They keyed it in; they double-checked it.



Patrick Merchak, the Kentucky Chamber's Director of Finance & Chief Financial Officer, uses Paychex software to enter payroll information. Chamber members receive an exclusive 25% discount on all Paychex services.

Q. How extensive was the customer support throughout the transition?

A. They actually assigned me an individual person who was very knowledgeable of the system as a transition person for the first six months. If I had any questions at all, I could call her or she'd take care of things for me. After that (customer support) was handed over to a group of people that are payroll specialists. I'm assigned a person, but if that person's not available, I can just ask for someone else. They can handle all my questions. They take care of it while you're on the phone. Payroll's something that just can't wait and they know that.

Q. What is the Paychex system like to work with?

A. It's very intuitive and they have great computer interface that's easy to use. Their program sits on our system in this building, so I feel like I have some control over the product. I do my work here and then when I complete my payroll processing, I send them a file. Then from that file, they process that payroll.

Q. Now that you've been on their system for 18 months, what do you think of the move to Paychex?

A. It was a very good move.

Court ruling protects employer paid funds

ALL KENTUCKY EMPLOYERS currently pay a 6.5% annual assessment on their workers' compensation premiums if they acquire their insurance from a carrier, or as a calculated payment if self insured. These dollars go into a "special fund" overseen by a state agency – the Kentucky Workers' Comp Funding Commission, which invests and uses the funds to pay off \$1.6 billion in liabilities owed for workers' injuries and occupational diseases – incurred prior to 1996 when the state used a high risk pool model for moderating workers' comp premiums. This assessment is scheduled to expire when it pre-funds all of the outstanding liability.



The special fund has a balance of approximately \$356 million in cash and investments – which makes it an inviting target in tight budget times. The General Assembly in recent years has suspended state laws protecting these employer paid funds and has dipped into them to the tune of \$25 million to pay for various items in the last five state budgets.

In January, the Kentucky Supreme Court gave employers a major victory in *Beshear v. Haydon Bridge Co., et al.* The Court's opinion prohibits transfer to the general fund of any special fund assessments collected by KWCFC from Kentucky employers. The Court ruled all money collected by KWCFC is "private agency funds" and the Court will "not tolerate any transfer that would or might include private agency funds. There is no authority to transfer private agency funds such as these to other funds in our budget."



Kentucky Chamber
Uniting Business. Advancing Kentucky.

Seminars & Events

OSHA Recordkeeping Seminar	\$299/\$399	March 12, 2010	Bowling Green
Market Your Way to Sales Success	\$299/\$399	March 23, 2010	Lexington
7th Annual Workers' Comp Conference	\$495/\$595	April 7-8, 2010	Lexington
Supervising and Managing People	\$595/\$695	April 13-14, 2010	Lexington
6th Annual Best Places to Work Awards	\$75/650*	April 21, 2010	Lexington
Forklift Safety: Train the Trainer Seminar	\$299/\$399	May 18, 2010	Lexington
OSHA 10-Hour General Industry Course	\$495/\$595	June 15-16, 2010	Louisville
OSHA 30-Hour General Industry Course	\$895/\$1095	June 15-18, 2010	Louisville

Price – Member/Non Member * – individual/table of 10

For more information on any of the programs listed above, or if there is a program you would like to see offered, please contact Casey Adams by phone at 502-848-8727 or by e-mail at cadams@kychamber.com.

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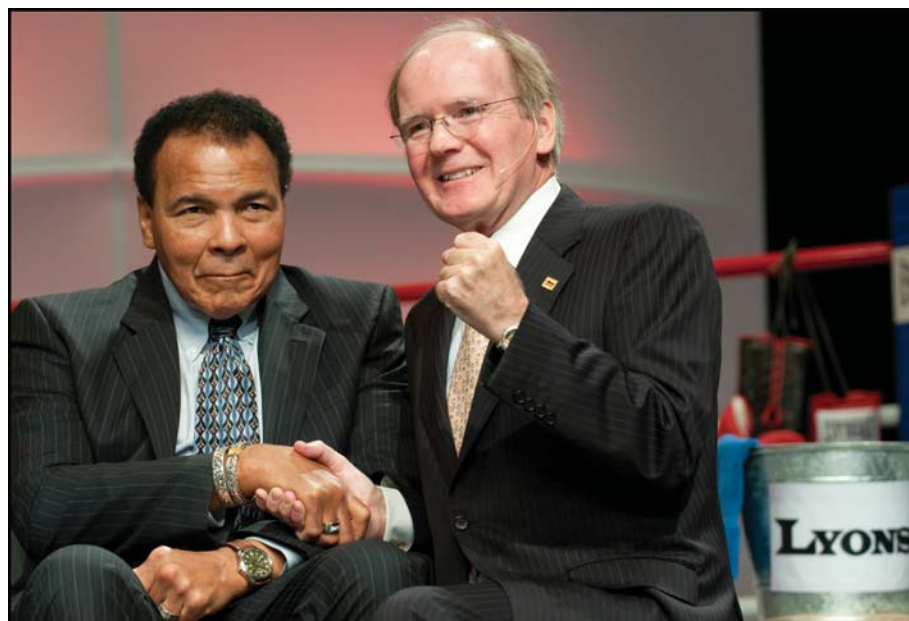
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Muhammad Ali with Dr. Pearce Lyons at the 2009 Alltech Symposium

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KYSHRM, Chamber announce Best Places to Work winners

THE KENTUCKY SOCIETY for Human Resource Management (KYSHRM) State Council, in conjunction with the Kentucky Chamber of Commerce, announces the winners in the Sixth Annual Best Places to Work in Kentucky competition. The rankings of the winners will be announced at an awards dinner, presented by Fischer and Phillips, LLP, on Wednesday, April 21, at the Lexington Convention Center.

Winners from across the state have been selected in two categories: small/medium-sized (25 to 249 Kentucky employees) and large-sized (250 Kentucky employees or greater).

SPONSORSHIP AND ADVERTISING

Key sponsorship benefits include a table of ten at the event, recognition on the Best Places to Work in Kentucky Web site, exhibit space for silver sponsors and above and recognition in the new *Best Places to Work in Kentucky Magazine*.

The release of the *Best Places to Work in Kentucky Magazine* will coincide with the awards dinner in April. This full color publication will include winner profiles, timely HR-related articles and advertisements. All sponsors are recognized in the Best Places to Work in Kentucky Magazine and a reduced ad rate provides a deep discount and a chance to gain additional recognition. Contact Andrea Flanders at 502-848-8723 for sponsorship details.

For more about Best Places to Work in Kentucky, or to register for the awards dinner, visit www.bestplaces-toworkky.com.



Photos from 2009 Best Places to Work in Kentucky awards dinner by Tim Webb

2010 Best Places to Work in Kentucky (winners listed alphabetically)

Small-Medium Companies (25-249 Kentucky employees)

Air Hydro Power
Anderson Communities, Inc.
Appalachian Wireless
Benefit Insurance Marketing
Big Ass Fans
Booz Allen Hamilton, Inc.
Bottom Line Systems, Inc.
Christian Care Communities
Creative Lodging Solutions
Crowe Horwath LLP
Dean Dorton Ford, PSC
Employment Plus, Inc.
Fellon-McCord
Fischer Homes
Genscape, Inc.
Green River Area Dev. Dist.
Independence Bank
Kingsbrook Lifecare Center
Lockett & Farley
Messier-Bugatti USA
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Multiple cities
Multiple cities
Louisville
Crestview Hills
Louisville
Owensboro
Multiple cities
Ashland
Louisville
Walton
Hyden
Multiple cities
Multiple cities
Multiple cities
Multiple cities
Lexington
Lexington
Multiple cities
Multiple cities
Louisville
Multiple cities
Multiple cities



Large Companies (250+ Kentucky employees)

Alltech
Appriss, Inc.
Baptist Hospital East
Central Bank & Trust
Central Baptist Hospital
Clark Regional Medical Center
Corning Incorporated
Edward Jones
First Corbin Long Term Care
First Federal Savings Bank
Frankfort Regional Medical Center
Georgetown Community Hospital
Hazard Community & Technical College
Hosparus Inc.
J.J.B. Hilliard, W.L. Lyons, LLC
Kindred Healthcare, Support Center
King's Daughters Medical Center
KORT - Kentucky Orthopedic Rehab Team
Lexington Clinic
National Patient Account Services
Norton Healthcare, Inc.
Pattie A. Clay Regional Medical Center
Pikeville Medical Center
Simpson Co. Schools Board of Education
Somerset Community College
Stites & Harbison PLLC
Stock Yards Bank and Trust
Stoll Keenon Ogden PLLC
Sun Tan City
SurePoint Lending
Wyatt, Tarrant & Combs, LLP
Zappos.com, a Delaware corporation

Multiple cities
Louisville
Louisville
Multiple cities
Lexington
Multiple cities
Harrodsburg
Multiple cities
Corbin/Hazard
Multiple cities
Frankfort
Georgetown
Multiple cities
Multiple cities
Multiple cities
Louisville
Multiple cities
Louisville
Multiple cities
Multiple cities
Franklin
Multiple cities
Multiple cities
Multiple cities
Louisville
Louisville
Richmond
Multiple cities
Franklin
Multiple cities
Multiple cities
Multiple cities
Multiple cities
Louisville
Multiple cities
Multiple cities

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