

Paychex Identifies the Top Five Small Business Issues of the Election

ROCHESTER, N.Y.--(BUSINESS WIRE)-- As the campaign season officially swings into high gear, Paychex, Inc., a leading provider of payroll, human resource, insurance, and benefits outsourcing solutions for small- to medium-sized businesses, has identified the top five issues of greatest importance to the country's small business owners this election year.

"Even with sustained economic improvement, there's a lot of uncertainty among small business owners when it comes to the country's regulatory environment," said Martin Mucci, Paychex president and CEO. "By identifying these top five election year issues, we're calling attention to the topics that are most likely to impact them."

Following are the top five election-year issues:

- 1. The Affordable Care Act.** The health care reform law continues to be a source of controversy, as well as an ongoing target for opponents of the law. Regardless of its legal challenges, there are components of the law and important requirements that business owners need to prepare for now. These include Employer Shared Responsibility (ESR) provisions, ESR reporting requirements, the 90-day waiting period limitation, use of the orientation period within the 90-day waiting period, renewal of non-compliant plans, health insurance marketplaces, and the small business tax credit.
- 2. Immigration Reform.** Following President Obama's recent expression of frustration over congressional inaction on this topic, it's widely speculated that the President will use executive authority to address aspects of the Immigration Reform debate, potentially expanding amnesty through the Deferred Action for Childhood Arrivals (DACA) program and employing the use of prosecutorial discretion, which allows the government to prioritize which court cases it pursues.
- 3. Employment Regulations.** Among the most closely watched issues by business owners are changes to the rules and regulations that employers must comply with while running their business. Of these issues, the U.S. Department of Labor's upcoming proposed rule impacting the number and types of employees eligible for overtime, the pending adoption of a final rule [revising the definition of "spouse"](#) in the Family and Medical Leave Act, and the potential for a hike in the federal minimum wage are among those that have been recent areas of focus.
- 4. Privacy and Data Security.** Comprehensive privacy and data security protection is a global priority as the United States and other countries introduce and pass legislation to protect the personal information of citizens. At the heart of the respective pieces of legislation being crafted on this issue is how the information is collected and used.
- 5. Retirement.** There are several retirement-related issues small business owners need

to be aware of as the election nears; included among them are debates over fiduciary responsibility, social security uncertainty, and an overall lack of adequate retirement savings for many Americans.

To download a Slideshare of the Top Five Small Business Issues of the Election Year, visit <http://www.slideshare.net/Paychex/top-5smallbusinessissueselection2014>.

As the nation's leading provider of payroll and HR services for America's small businesses, Paychex constantly monitors the political and regulatory environment surrounding issues impacting its 580,000 clients nationwide.

About Paychex

Paychex, Inc. (NASDAQ:PAYX) is a leading provider of payroll, human resource, and benefits outsourcing solutions for small- to medium-sized businesses. The company offers comprehensive payroll services, including payroll processing, payroll tax administration, and employee pay services, including direct deposit, check signing, and ReadyChex®. Human resource services include 401(k) plan recordkeeping, section 125 plans, a professional employer organization, time and attendance solutions, and other administrative services for business. A variety of business insurance products, including group health and workers' compensation, are made available through Paychex Insurance Agency, Inc. Paychex was founded in 1971. With headquarters in Rochester, New York, the company has more than 100 offices serving approximately 580,000 payroll clients as of May 31, 2014. For more information about Paychex and our products, visit www.paychex.com.

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Source: Paychex, Inc.