



March 18, 2013

Employer Penalty Comments

As many of you know, the employer penalty proposed regulations require crediting of hours of service for periods during which the employee is not actively at work. Currently, the proposed regulations do not contain any maximum time limit or cap on this credit, which could lead to situations where employers must credit hours of service for years or decades after an employee has stopped actively working. Today we filed comments with the IRS that will hopefully encourage the Service to place a cap on this crediting rule. Our comments are located [here](#).