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HR Law

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## IRS Changes Definition of “Dependent”

By Dorothy Ragsdale

The Internal Revenue Service changed the definition of “dependent” for 2005. This change specifically impacted employer provided health insurance. The change from parents providing more than half of the child's support (old rules) to the child not providing more than half of his or her own support (new rules) will make it easier for children in families receiving various types of financial aid.

See [Publication 501](#) – Exemptions, Standard Deduction, and Filing Information, pp. 9 and 12.

## DOL To Shut Down Job Bank

By Dorothy Ragsdale

The Department of Labor notified state officials of its plan to shut down the national job board, *America's Job Bank*, by June of 2007. Created in 1995, the free site lists about 2 million jobs and 680,000 resumes. The job board functioned as a safety net for employers who wanted good faith efforts at compliance. Some states may launch their own boards. The Labor Department may also negotiate with a private vendor to maintain the job board.

## Immigration Reform

By Dorothy Ragsdale

The U.S. Senate voted May 25 to approve new immigration reform; this would create a temporary guest worker program and provide a new option for immigrants seeking citizenship. The Senate also approved an amendment that would replace the current I-9 employment verification forms with an electronic system. This change is expected to occur within the next 18 months.

- [Text of Bill S. 2611](#)
- [Text of Bill H.R. 4437](#) that was referred from House of Representatives to the Senate in January 2006
- [White House Immigration Reform Web Site](#)