

WIFLE-eNEWS

December 2018



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this holiday season
and in the
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The WIFLE Executive Officers and Committee Members



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Your Federal Benefits Explained

by Saundra K. Harman, President, Harman & Associates, Inc.



END-OF-YEAR FINANCIAL THINGS TO THINK ABOUT

This year end to-do list offers you several suggestions to help you manage your finances. Here are a few actions to think about – just remember to do them by December 31, 2018.



- Review your TSP contributions for 2018 to assure that you have contributed the maximum amount allowable under the law (\$18,500 under age 50; \$6,000 in catch-up contributions at age 50 and beyond in 2018). Assure that you are contributing at least 5% of your base pay every payday in order to receive the full automatic and matching contribution.
- Remember to reinitiate your catch-up contribution for 2019; it does not carry forward as your standard contribution does.
- Recalculate your contribution for 2019. The IRS elective contribution amount has increased from \$18,500 for 2018 to \$19,000 for 2019. The catch-up contribution didn't change.
- Preparing for tax time.

The Tax Cuts and Jobs Act of 2017 (TCJA), was a major overhaul of the tax code. Most of the changes became effective January 1, 2018, and most of them will expire at the end of 2025 unless Congress extends them.

Here are some things that the TCJA has changed:

- Tax rates and brackets have changed.
The new tax rates and brackets work in unison and should result in lower tax bills for the majority of taxpayers.
- The standard deduction has increased.
The new tax law nearly doubles the standard deduction to \$12,000 from \$6,350 for single filers and to \$24,000 from \$12,700 for married filers.
- Some itemized deductions have been reduced or eliminated.
The deduction for State and local income taxes, property taxes, and real estate taxes is capped at \$10,000.
- The mortgage interest deduction is limited to \$750,000 of indebtedness. However, those who had \$1,000,000 of home mortgage debt prior to December 12, 2017, will still be able to deduct the interest on that loan.
- All miscellaneous itemized deductions are eliminated. This includes deductions for tax preparation fees, investment advisor fees and unreimbursed job expenses.

Itemized deductions that remain relatively unchanged or even slightly improved include:

- Medical Expenses – The TCJA preserves the deduction for medical expenses and temporarily reduces the limitation from 10% to 7.5% of adjusted gross income for tax years 2017 and 2018. Beginning in 2019, only medical expenses that exceed 10% of adjusted gross income will be deductible.
- Charitable Donations – The TCJA preserves all the major charitable donation deductions and increases



the cash donation limit to 60% from 50% of adjusted gross income.

- The child care tax credit has increased.

The new tax law increases the child tax credit to \$2,000 from \$1,000 and the income level of households eligible for the credit has also increased. In the past, only households with incomes below \$75,000 for single filers or \$110,000 for joint filers qualified for this credit. The TCJA has increased those limits to \$200,000 for single filers and \$400,000 for joint filers who can claim the tax credit.

Generally, tax credits are better than tax deductions. Tax credits reduce your taxes dollar for dollar while deductions merely lower your taxable income.

The personal exemption and dependent deduction have been eliminated, when combined with the increased standard deduction and increased child tax credit most low and middle income households should see a lower tax bill.

- The Alternative Minimum Tax (AMT) was changed not eliminated.

The TCJA increases both the exemption and the exemption phase-out amount for the individual AMT. Beginning with 2018 the AMT exemption amount increased to \$109,400 for married taxpayers filing a joint return and \$70,300 for all other taxpayers. The phase-out thresholds increase to \$1 million for married taxpayers filing a joint return and \$500,000 for all other taxpayers.

- The TCJA left the treatment and calculation of cost basis on investment sales unchanged.

- There were no changes to tax-deferred retirement accounts.

- Fund a Roth IRA.

For 2018, a single tax filer with modified adjusted gross income (MAGI) of \$120,000 can fully fund an outside Roth IRA. Between \$120,000 and \$135,000 the contribution amount phases out. If you are married filing joint taxes and your MAGI is less than \$189,000 you can both fully fund the Roth IRA; between \$189,000 and \$199,000 the contribution amount phases out. The limit for 2018 per person is \$5,500 if you are under age 50 and \$6,500 if 50 and over.

For 2019, the MAGI for singles must be \$122,000 to fully fund the Roth and the contribution limit phases out completely at \$137,000. For married filing jointly, a MAGI of up to \$193,000 allows both people to fully fund the Roth IRA. When MAGI exceeds \$193,000 the amount you can contribute begins to phase-out and at \$203,000 phases out completely. The limit for 2019 per person is \$6,000 if you are under age 50 and \$7,000 if 50 and over.

- Donate to a Charitable Organization.

If you itemize, give to your favorite 501(c)(3) organization by December 31, 2018, and receive a deduction on your 2018 taxes.



WIFLE –eNEWS

DECEMBER 2018



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INTIMATE PARTNER VIOLENCE: THE OTHER BLUE WALL OF SILENCE

June Werdlow Rogers, PhD (Retired DEA SAC)

About the only subject as challenging to get law enforcement officers to discuss beyond misconduct is their personal life, especially when it involves domestic violence. In fact, the first time I heard the topic mentioned in a law enforcement setting was in hushed tones. The rumor mill churned to full blast speculating about who was in trouble shortly after enactment of the Lautenberg Act of 1996, which created a gun ban for individuals convicted of domestic violence.

A strange cable sent from headquarters instructed every supervisor to query their agents about whether they had ever been convicted for misdemeanor assault involving domestic violence. Apparently, since there was no centralized database to capture this data, federal agencies had to take our word for it, which is why we had to *certify* that we had not. Since the Lautenberg Act did not contain a grandfather clause, for the few agents who had been hired despite this violent criminal history, the only way to retain their positions was to be pardoned by the convicting authority.

The “good ol boy” network could no longer give a pass to “wife-beaters” and hire them as law enforcement officers. Now, over 20 years later, those working in law enforcement know up front that a domestic violence conviction can ruin a career. For this reason, there exists a strong motivation to keep intimate partner violence a secret among law enforcement offenders. As a supervisor, I encountered situations where extreme measures were taken to hide previous calls for help to local police to preclude inspector probing. Silence among offenders is predictable, but what about for those victimized?

Even when law enforcement officers are victims of domestic violence, there is reason to believe they are leery about reporting. Besides not wanting to subject their personal life to scrutiny, a battered officer would likely feel the same range of emotions typical for anyone experiencing intimate partner violence, such as, shame, shock, isolation and worthlessness – but with the additional burden of being mistaken as the aggressor. This may especially be true for officers residing where mandatory or preferred arrest laws exist for domestic violence given that responding officers in these states make dual arrests often considering domestic partners as mutual combatants.

The concern about being falsely accused and improperly arrested is an issue, but what compelled me to write about this is the need to address domestic violence. If the National Coalition Against Domestic Violence (NCADV) statistics that suggest as many as one in three women will experience violence by an intimate partner in their lifetimes are correct, chances are someone reading this article is dealing with this problem.



Women in law enforcement are no more immune to the crime of intimate partner violence than a doctor is to becoming medically ill. Just as the work environment of a medical professional can actually expose them to more communicable diseases, your authority as a law enforcement officer may actually attract a psychosocial personality that projects violence against you as a way to feel more powerful. (This is but one way offenders justify their violent behavior). It must never be concluded that a victim is deserving of attack.

Let's us be reminded to take serious any complaints of intimate partner violence. Besides the Employee Assistance Programs available within your agencies, the Domestic Violence Hotline at 1-800-799-SAFE (7233), can be called at any time where advocates are ready. If you want to speak to me, someone who has been there, send me an email through my website urnotcrazy.com and we will go from there.

Best wishes for safe and joy filled holidays!



Ladies - Livewellandthrive

The holidays bring friends and family together, filling our hearts and homes with joy. The holidays can also bring stress.

Nothing matters more than your health — and many of the biggest health risks for women are preventable. Simple things like regular screenings and making healthy lifestyle choices can help you stay healthier, longer.



Take your health to heart

You may think of heart disease as a men's health issue—but it's not. The good news is that lifestyle changes can prevent 80% of heart attacks and strokes.* Eat right, exercise, don't smoke, and talk to your doctor about your risk.

Be proactive

Stay on top of breast and cervical cancer screenings. If you're pregnant, start prenatal care early. Share your family health history with your doctor. Most importantly, listen to your body—and get care when you need it.

Care for the whole you

With all you do, it can be easy to put your needs last, which can leave you feeling drained, stressed, or depressed. Sleeping and eating well and connecting with others is important—and if you're struggling, ask for help.

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TWEET AT YOUR OWN PERIL: BIG BROTHER IS WATCHING

By Peter J. Jeffrey, Esq., Member, The Jeffrey Law Group, PLLC, The Federal Employee's Law Firm

As a Federal Executive branch employee, your personal social media use is subject to regulation and even potential monitoring by your Federal employer. First and foremost, you must ensure that your social media activities comply with the Standards of Conduct and other applicable laws, including agency supplemental regulations or policies. See e.g., 5 CFR Part 2635; see also Peter J. Jeffrey, "OSC





Issues Revised Guidance on the Hatch Act and Use of Social Media,” WIFLE NEWSLETTER (March 2018)). For example, 5 C.F.R. § 2635.705 requires that when you are on duty, you only perform official duties. Further, the Standards of Conduct require that you use government property only to perform official functions, unless otherwise authorized by your agency under a “limited use policy.” (*See Office of Government Ethics - Legal Advisory 15-03* (April 9, 2015), “The Standards of Conduct as Applied to Personal Social Media Use”). Absent your agency having a specific policy allowing for limited personal use of government resources to access your personal social media accounts, you may find yourself subject to a proposed adverse action and charged with “misuse of government property.” For your agency to sustain a charge of misuse of government property it simply must show that: (1) you used government equipment (e.g., its Wi-Fi network); and (2) you did so without authorization. *See Sternberg v. Department of Defense*, 52 M.S.P.R. 547, 558 (1992).

Moreover, even if your agency does allow you limited personal use of government resources to access your personal social media accounts, be forewarned, your Federal employer can and may monitor your access. *See e.g., City of Ontario, et al. v. Quon*, 130 S. Ct. 2619 (U.S. 2010) (holding that when a public employer has a non-investigatory work-related purpose for monitoring employees’ electronic communications, such monitoring does not run afoul of the 4th Amendment). Thus, you have no reasonable expectation of privacy when using government resources to communicate via email, text or telephone, even if such communication is between you and your spouse, your lawyer or your doctor.

Last, even if your use of social media is on your own time and on your own device, your agency may still discipline you for what you post, your First Amendment rights notwithstanding. For example, in *Edward P. McEvoy v. Department of the Navy*, 116 LRP 42793 (M.S.P.B. 2016), a U.S. Merit Systems Protection Board administrative judge sustained Mr. McEvoy’s removal based in part on his personal tweets and Facebook postings criticizing the Department of the Navy. In his decision, the administrative judge noted that the U.S. Supreme Court has recognized that public employees, like all citizens, enjoy a constitutionally protected interest in freedom of speech, but that those free speech rights must be balanced against the need of government agencies to exercise “wide latitude in managing their offices, without intrusive oversight by the judiciary in the name of the First Amendment.” *Mings v. Department of Justice*, 813 F.2d 384, 387 (Fed. Cir. 1987) (*quoting Connick v. Myers*, 461 U.S. 138 at 146 (1983)). Thus perhaps providing the Department of the Navy the “widest” of latitude in regards to that balance, the administrative judge found that “that the agency’s interest in promoting the efficiency of the service outweighs the employee’s interest as a citizen;” and therefore, did not afford Mr. McEvoy’s tweets criticizing the Department of the Navy, even in matters of public concern, the protection of the First Amendment. *See McEvoy v. Department of the Navy*.

To be safe, you should never use government resources, even if permitted under your agency’s specific “limited use” policy, to access your personal social media accounts. Also, be mindful, even when using your own personal device, not to tweet or post to your personal social media accounts while on duty, including while teleworking. Last, criticize your agency on social media at your own peril. While the MSPB continues to lack a quorum, there remains no check on administrative judges who will provide agencies with the widest of latitudes in policing the personal social media accounts of its employees.

The information contained in this article is of a general nature and is subject to change; it is not meant to serve as legal advice in any particular situation. For specific legal advice, the authors recommend you consult a licensed attorney who is knowledgeable about the area of law in question.



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My agency attorney said I didn't need this insurance – she said the agency would protect me.

The agency attorney represents the agency – not you personally. It is the priority of the agency attorney to protect the agency. If the attorney takes a position that is adverse to your own to protect the agency – who's protecting you? Don't be naïve.

The Department of Justice (DOJ) will represent me if I'm named in a civil suit.

While the DOJ will represent you in most civil suits, and you have some level of immunity to avoid personal liability, this is not always the case. You can be sued in your personal capacity given your law enforcement responsibilities and powers. These lawsuits, commonly referred to as Bivens Actions, usually involve a tort arising out of an enforcement action or violation involving the 1st, 4th, 5th or 8th Amendment. The FEDS policy basically protects you from civil exposure in two major ways – defense and indemnification. The FEDS policy will provide you with an attorney to defend in the event that DOJ makes a determination that it is not "in the interest of the United States" to represent you. (This is a discretionary DOJ decision and can occur notwithstanding that you were clearly acting within the scope of your employment. This most often happens if you are being investigated for the very same reason that you are being sued—you can see that DOJ will not want to be on both sides of that). The FEDS policy also pays damages up to

the one or two-million-dollar limit should you be found liable. You can be held liable and be forced to pay the judgment even when the DOJ is defending the case. In other words, if DOJ defends and loses, you can still be liable.

I have an exemplary record and really thought I would never need an attorney.

It is generally the most productive and capable agents who get ground up in the disciplinary machinery of their respective law enforcement agencies. Almost always, allegations involve federal law enforcement officers who are carrying out legitimate and authorized business of the United States both conscientiously and in good faith. This does not prevent personal attacks and allegations putting the personal assets, reputation and sometimes, the career of the agent at risk. Ask around, many law enforcement officers have been shocked to learn the caliber of legal counsel necessary to salvage a career over what was thought to be a "minor" matter. Whatever you call it – a safety net or peace of mind – you simply can't afford not to have FEDS Protection.

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WIFLE's 20th Leadership Training will be held July 15-18, 2019 at the Hyatt Crystal City in Arlington, Virginia. The WIFLE Executive Committee is working hard on bringing you the best in federal law enforcement training for this special year. We plan an Awards Banquet, an early morning Fun Run, a silent auction, and tons of training. Check the wifle website at wifle.org for training details and registration links. Registration will open on or about February 1, 2019. Details on the WIFLE Scholarship and Awards Programs will be available at that time.

