Legal Matters®

General
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Employers brace for heightened immigration enforcement under second Trump administration

With immigration enforcement intensifying under a second Trump administration, U.S. employers should prepare for heightened inspections and potential raids.

The administration's early 2025 actions signal a strong focus on workplace compliance, following promises of the "largest deportation program in American history."

Preparing for increased enforcement

Employers should prepare for Immigration and Customs Enforcement visits by developing a coordinated response plan with HR, leadership and legal counsel.

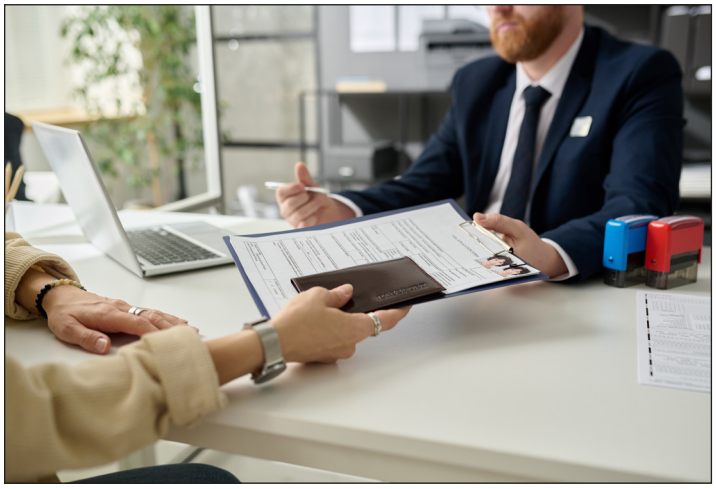
Key steps include:

- Establishing protocols for staff who may encounter ICE agents
- Designating an authorized point of contact to communicate with agents
- Training employees to manage law enforcement interactions
- Creating detailed response plans for both scheduled audits and unexpected raids
- Conducting regular internal I-9 audits and maintaining comprehensive documentation of all employment verification processes

Managing response readiness

ICE agents may arrive without notice, and receptionists should have a script ready. An employee can say, "I cannot give you permission to enter. You have to speak to my employer."

You may wish receptionists to keep agents limited to the lobby, or



you may want agents directed to less conspicuous waiting area.

Public areas like lobbies and parking lots are accessible without a warrant, so clearly mark private spaces for "employees only." Consider running drills to ensure the team is prepared.

Understanding employer rights and obligations

Employers must understand the difference between administrative and judicial warrants. While judicial warrants signed by a judge must be complied with, administrative warrants issued by DHS/ICE do not require immediate compliance. It's crucial to know the limits of ICE authority and your legal obligations.

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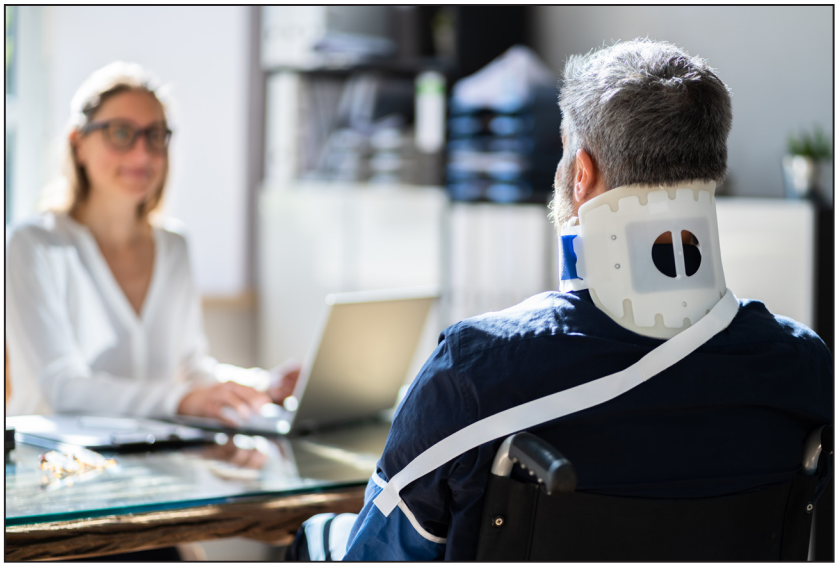
How ‘comparative negligence’ may affect your injury claim



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We value all of our clients. While we are a busy firm, we welcome your referrals. We promise to provide first-class service to anyone that you refer to our firm. If you have already referred clients to our firm, thank you!

If you were around during the 1990s, you probably recall the McDonald’s “hot coffee” case. And you probably remember the story being a woman who spilled McDonald’s coffee on herself while driving, got burned, and sued McDonald’s for $3 million.

That’s the popular version. In reality, the 79-year-old victim, Stella Liebeck, was in the passenger seat, the car was stopped, and the coffee was hot enough to cause devastating burns to her inner thighs and genital areas, necessitating surgery, a two-week hospital stay, and two years of rehabilitation. McDonald’s also knew the risk of serving coffee at that temperature but still demanded its franchises keep it that hot. And all Liebeck had asked for was $20,000 in medical expenses, which McDonald’s refused.

Additionally, Liebeck recovered just a fraction of the nearly $3 million jury verdict, since the judge docked the award by 20 percent. Then McDonald’s appealed the case, leading to a confidential settlement between the parties, likely for much less.

But why did the judge dock her to begin with? Because of comparative negligence, a doctrine most states adhere to in which an injury victim’s recovery is reduced by their percentage of the fault. In the McDonald’s case, the jury found that Liebeck was 20 percent at fault for mishandling the coffee.

So how might your case be impacted by comparative negligence? In some ways, it depends on where you live.

For example, some states adhere to a concept of “modified comparative negligence” in which the injured person, if found to be 50 percent or more at fault for their harm, cannot recover anything. If you’re in one of these states, if you get hurt in, say, an automobile accident caused by another driver and suffer $1 million in harm, but the jury finds you 51 percent at fault because you weren’t wearing a seatbelt, you get nothing, whereas had the jury found you 49 percent at fault, you would recover $510,000.

In a handful of “pure comparative negligence” states, however, you can recover whatever percent of the fault is attributed to the defendant’s negligence. So, if you suffer $1 million worth of harm and the jury finds you 99 percent at fault, you can still collect $10,000.

Either way, there are steps you can take from the outset to blunt the impact of comparative negligence.

For one thing, at the accident scene, you should immediately call 911 and ask for medical assistance and quickly file a police report. And don’t get into an extended conversation about the accident with the other party — in which you might say things like, “I should have seen that step” or “Oh, no, I should have looked!” — that may be interpreted as an admission of fault.

Also, do not try to determine percentage of fault on your own to determine whether you have a case. Instead, you should contact a personal injury lawyer who can get to work gathering evidence such as security camera footage, eyewitness testimony, photos of the scene, police reports, and records of your ongoing medical treatment that can help make a more informed assessment of your case.

Meanwhile, if you receive messages or emails from the other party or their attorneys, do not respond or engage. Forward the messages to your attorney instead. That way, you won’t get lured into a conversation in which you might make statements that undermine your claim.

Interested in learning more? Contact a personal injury attorney where you live.

Be aware of 2025 estate tax changes

Estate tax planning is at a critical juncture in 2025, with implications for high-net-worth individuals and their beneficiaries. The cornerstone of these potential changes lies in the Tax Cuts and Jobs Act, implemented during the Trump administration in 2017.

The TCJA significantly increased the federal gift and estate tax exemption, allowing individuals to transfer more wealth without incurring federal taxes. The current exemption stands at $13.99 million per person and is set to sunset at the end of 2025. Without congressional action, the exemption is projected to revert to approximately $7 million.

While there's some hope for an extension under the current political climate, nothing is certain. The good news is that the IRS won't penalize gifts made under today's higher limits even if the exemption drops later.

Given these upcoming changes, wealthy individuals should talk to their estate planning attorneys soon to make the most of the current higher limits.

Portability

A five-year window for late portability elections remains in effect, allowing a surviving spouse to use any unused portion of their deceased spouse's federal estate tax exemption.

For example, if a person dies in 2025 having used only $5 million of their $13.99 million exemption, their surviving spouse can "port" or transfer the unused $8.99 million to themselves, adding it to their own exemption amount.

If your spouse died in 2021 and you didn't file for portability then, you would still have until 2026 to make this election and claim their unused exemption amount. With the potential reduction in the estate tax exemption coming in 2026, having access to a deceased spouse's unused exemption could be an important planning tool.

Annual exclusion increased

As of Jan. 1, 2025, individuals can now give up to $19,000 annually per recipient, without incurring gift taxes (double to $38,000 for married couples). That represents a $1,000 increase per recipient over the 2024 limit. The annual exclusion allows these gifts to be made without tapping into lifetime exclusion amounts.

Required Minimum Distributions (RMDs)

Beginning this year, most beneficiaries with an inherited IRA must start taking annual required RMDs in 2025 if the original account holder had already reached the "required beginning date" for RMDs during their lifetime. The 10-year rule also applies, and beneficiaries need to deplete the account within 10 years from inheritance.

As a reminder, for those with qualified retirement accounts, the required beginning date for RMDs is April 1 after you reach age 73. As of 2024, investors with a Roth 401(k) or a Roth 403(b) are no longer subject to RMDs.

The penalty for missing an RMD can be as much as 25 percent of the missed withdrawal, so it's a good idea to consult with your estate planning attorney to ensure you meet all RMD requirements and deadlines.

Employers brace for heightened immigration enforcement

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Impact on business operations

In case of arrests, designated contacts should inquire about detainee locations for families and attorneys. They should also notify employee family members if you have emergency contact information on file.

The aftermath of an ICE enforcement action can be challenging to navigate, with impacts on business operations, employee morale and public perception. Develop a crisis communication plan to keep communication channels open and address stakeholder concerns.

Overall, employers are advised to work with legal counsel to review their current procedures and develop comprehensive response strategies.

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How veterans can navigate the benefits available to them

If you are a military veteran who served your country, you deserve every benefit the government has made available to you. But you may not be aware of all the benefits for which you may qualify.

An attorney can help you navigate the maze of benefits and the associated bureaucracy to ensure you're receiving everything to which you're entitled.

For example, many veterans aren't aware of the Veterans Administration Aid & Attendance Special Care Pension. Aid & Attendance entitles veterans over age 65 who served as little as one day during an eligible wartime period, as well as their surviving spouses, to monthly aid for personal assistance in their daily activities, whether it's for in-home care, assisted living or nursing home care.

Meanwhile, the VA and Department of Defense will provide up to $2,000 in burial and funeral expenses for service-related deaths and up to $762 for non-service-related deaths, and veterans who suffered injuries that occurred on active duty or which were made worse by active duty are entitled to disability compensation.

Beyond helping you identify which of these and other military benefits you're entitled to, an attorney can help you with the application process. This is important because requirements for different programs can be complicated, and if your application is rejected due to problems with paperwork and documentation, it can take months, if not years, to overcome.

Finally, an attorney can help you receive military benefits without compromising your eligibility for various non-military benefits, like Medicare. Millions of people rely on Medicare to pay for long-term care later in life, but this takes specialized planning and structuring of assets to ensure you qualify. Medicaid eligibility requirements are complex and strict — even stricter than VA requirements — and it's critical that you plan in a way that takes both types of benefits into account.

This is a complex process that calls for expert assistance. Interested in learning more? Speak to a lawyer where you live.