



HAWAI'I COMMERCIAL KITCHENS

Personnel Management

A 1-day workshop on Personnel Management, featuring Daeus Bencomo



funding by RFP 4573 County of Hawai'i State and Local Fiscal Recovery Funds Food Security and Agricultural Initiatives Program

Hawai'i Commercial Kitchens

- Funds for this program are from U.S. Department of the Treasury State and Local Fiscal Recovery Funds Program (**SLFRF**) authorized by the American Rescue Plan Act (**ARPA**).
- **The County of Hawai'i** is a recipient of SLFRF, and through RFP 4573 - Food Security & Agricultural Initiatives Program, Hawai'i County Dept of R&D offered \$5 million over 6 categories
- **GreenKine LLC** is subrecipient - Category 4: Certified Kitchens Cohort **Technical Assistance**
 - hawaiicommercialkitchens.com
 - Cat. 3 - Certified Kitchens Infrastructure



Hawai'i Commercial Kitchens

- **Commercial Kitchen Cohort**

- Kohala Food Hub - HAWI
- Hawai'i Ulu Cooperative - HILO
- Touching the Earth Farm - HAWI
- Liko Lehua - HILO & MT VIEW
- Moho Kitchen - HAWAIIAN ACRES
- Onomea Farm Hub - ONOMEA
- KUA o Kanāueue - KONA
- Hamakua Coast Premium - PAAUILO



Hawai'i Commercial Kitchens

- Technical Assistance to **any food-related businesses in Hawai'i County that has been in operation since March of 2020.**
 - Additional Technical Assistance available to eligible participants!
 - **Business Coaching**, Anthony Florig
 - **Financial Planning**, Dr Brett Carey
 - **HACCP Plans**, John Nakashima
 - **Personnel Management**, Daeus Bencomo
 - **Marketing**, Katie Neil, Ho'ōla Farms
 - **Permitting**, Megan Brady, Uproot Origin
 - **Commercial Kitchens**, Hilo Food Hub
- **Future Monthly Workshops Open to the public!**



HCK – Personnel Management

Anthony Florig, GreenKine LLC



HILO FOOD HUB
by HO'OLA FARMS



HCK – Personnel Management

Ho'ōla Veteran Services



HCK – Personnel Management

Daeus Bencomo

- CEO of Mahilani Partners LLC, operating as Lavaloha Chocolate and Hilo Coffee Co.
- Veteran
- Originally from New Mexico



Introductions

- Name, Why are you here?
- If your eligible for Technical Assistance!
- **Hawaii Commercial Kitchens**
 - Commercial Kitchen Cohort
 - Eligible Food businesses - March 2020
- Ho`ōla Farms, Hilo Food Hub, Hawai'i Farm-to-Car?
 - Veteran, active duty or family?
- Personnel Management questions or topics?

Agenda

- Introductions
- W2 vs 1099 Employees
- H-2A Labor Program in Hawaii
- Interviewing Practices
- Onboarding & Paperwork
- Performance Reviews
- Counseling & Reprimands
- Recognition & Team Building



W2 Employee vs 1099 Contractor

- **W2 Employees:**

- Hired by employer, taxes withheld
- Eligible for benefits (health insurance, PTO)
- Employer controls how work is performed



- **1099 Contractors:**

- Independent workers, manage own taxes
- No benefits from employer
- Control over work methods, often project-based

- **Key Differences**



W2 Employee vs 1099 Contractor

- **Legal implications for misclassification:**
 - IRS penalties for unpaid taxes, interest, and fines
 - Department of Labor may require back wages, overtime, and damages
 - State agencies can levy additional fines or criminal charges
 - Lawsuits: Workers may sue for lost wages, benefits, and legal fees
- **IRS guidelines on classification:**
 - Behavioral control – Do you direct how/when work is done?
 - Financial control – Do you control payment, expenses, tools?
 - Type of relationship – Is the work ongoing? Are benefits offered

H-2A Labor Program in Hawaii

- **Temporary agricultural visa program**
 - Employers must demonstrate lack of available domestic workers
- **Must provide:**
 - Free housing, meals or cooking facilities
 - Transportation to/from work
 - Fair wages as defined by Department of Labor
- **Hawaii-specific processing may involve:**
 - Local Department of Labor & Industrial Relations coordination
 - Specific recruitment and housing standards



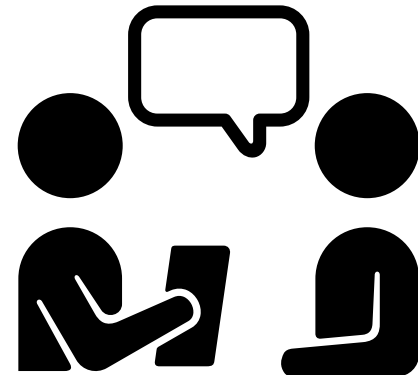
Interviewing New Hires

- **Best practices:**
 - Prepare a structured list of questions
 - Ask job-related, non-discriminatory questions
 - Use consistent evaluation criteria
- **Legal considerations:**
 - Avoid questions on age, marital status, religion, etc.
- **Tips:**
 - Include a mix of behavioral and technical questions
 - Document evaluations for future reference - (ex)
 - Phone Interviewing/Pre-interview



Interview Questions

- **Audience Examples?**
- **Examples:**
 - What would you say your greatest strength is, and your biggest weakness?
 - **ask the audience**
 - What is your 5-yr plan?
 - are they leaving island next year?
 - "Tell me about a time you had to deal with a difficult customer. How did you handle it?"
 - Questions related to specific duties, like if customer service is involved.



Onboarding & Paperwork

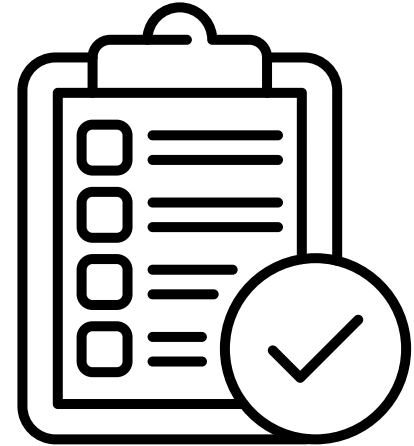
(Hawaii Specific)

- **Required Documents:**

- W-4 (Federal), HW-4 (Hawaii State)
- I-9 Employment Eligibility Verification
- Direct deposit form
- Employee Handbook acknowledgment

- **Additional Considerations:**

- Hawaii Prepaid Health Care Act compliance
- Workers' Compensation coverage
- Temporary Disability Insurance (TDI) enrollment



HCK – Supply Chain Management

Employees – W4

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Certificate		OMB No. 1545-0074
	Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Give Form W-4 to your employer. Your withholding is subject to review by the IRS.		2025
Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Multiple Jobs or Spouse Works	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate <input type="checkbox"/>
--	---

HCK – Supply Chain Management

Employees – H-W4

Clear Form

FORM HW-4
(REV. 2022)

STATE OF HAWAII — DEPARTMENT OF TAXATION

EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE INSTRUCTIONS

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

MARITAL STATUS—If you are legally separated from your spouse under a decree of divorce or separate maintenance, check the Single box.

If you file as **head of household** on your tax return, you are treated as Single for withholding tax purposes. However, an additional withholding allowance may be claimed for this filing status.

NUMBER OF WITHHOLDING ALLOWANCES—Do not claim more than the correct number of withholding allowances. However, if by claiming the correct number of withholding allowances you still expect to owe more income tax for the year than will be withheld, you may increase the amount withheld either by claiming fewer withholding allowances or by entering into an agreement with your employer to withhold an additional dollar amount.

Note: *Hawaii law does NOT allow "exempt" status for withholding purposes.*

NONWAGE INCOME—If you have a large amount of nonwage income, from sources such as interest or dividends, you should consider making estimated tax payments using Form N-200V or you may find that you owe additional tax at the end of the year.

TWO-EARNER/TWO JOBS—If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form HW-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the HW-4 filed for the highest paying job and zero allowances are claimed for the others.

FILING THE CERTIFICATE—You must file this form with your employer or your employer must withhold tax from your wages as if you were single and claimed no withholding allowances.

FILING A NEW CERTIFICATE—You **SHOULD** file a new certificate if you get married or are entitled to claim more withholding allowances. You **MUST** file a new certificate within 10 days if ANY of the following occurs:

- (a) If you are divorced or legally separated.
- (b) If your spouse, for whom you have been claiming a withholding

allowance, commences claiming his or her own withholding allowance on a separate certificate.

- (c) If a dependent for whom you claimed a withholding allowance no longer qualifies as a dependent.

You **MUST** file a new certificate on or before December 1 in case of the death of your spouse or the death of a dependent, unless such event occurs in December.

WITHHOLDING ALLOWANCE FOR AGE—You may claim an additional withholding allowance for age if you are at least 65 years old and no one can claim you as a dependent. If you are married and filing a joint return, you may also claim an additional withholding allowance if your spouse is at least 65 years old, no one else can claim your spouse as a dependent, and your spouse is not already claiming such withholding allowance for himself/herself on a Form HW-4.

HEAD OF HOUSEHOLD—Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your qualifying child or any other person who is your dependent.

PENALTIES—Penalties are imposed for willfully supplying false or fraudulent information or for willfully failing to supply information.

CERTIFIED DISABLED PERSON—See the section, "What Is Not Subject to Withholding" in *Booklet A, Employer's Tax Guide*.

NONRESIDENT MILITARY SPOUSE—Under federal law, the State is prohibited from subjecting the income received by a service member's nonresident spouse for services performed (i.e., wages) in Hawaii to Hawaii's income tax beginning tax year 2009 if certain conditions are met. See Tax Information Release No. 2010-01 and Tax Announcement No. 2019-01 for further details.

FOR FURTHER INFORMATION—Contact your employer or the Department of Taxation at 808-587-4242 (toll-free at 1-800-222-3229).

HCK – Supply Chain Management

Employees – H-W4

-----Cut here and give the certificate to your employer. Keep the top portion and a copy of page 2 for your records.-----

FORM HW-4
(REV. 2022)

STATE OF HAWAII — DEPARTMENT OF TAXATION



EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE

HW4, I 2022A 01 VID01

Section A (to be completed by the employee)

1 Type or print your full name <div></div>		2 Your social security number <div></div>	
Home address (number and street or rural route) <div></div>		3 Marital Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate <input type="checkbox"/> Certified Disabled Person (not subject to withholding) <input type="checkbox"/> Nonresident Military Spouse (not subject to withholding)	
City or town, state, and Postal/ZIP code <div></div>			
4 Total number of allowances you are claiming (from line I of the worksheet on page 2). (Note: Hawaii law does NOT allow "EXEMPT" status for withholding purposes.)		4	<div></div>
5 Additional amount, if any, you want deducted each pay period		5	\$ <div></div>

I declare, under the penalties set forth in section 231-36, HRS, that I have correctly indicated my marital status and that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

(Date) , (Signed)

Section B (to be completed by the employer)

1 Employer's name <div></div>		2 Hawaii tax identification number WH - <div></div> - <div></div> - <div></div> - <div></div>	
Employer's address <div></div>		City or town, state, and Postal/ZIP code <div></div>	

EMPLOYER: Keep this certificate with your records. If you believe that an employee has claimed excess allowances for the employee's situation (generally more than 10) or misstated the employee's marital status, you must send a copy of the Form HW-4 for that employee to the Hawaii Department of Taxation, P. O. Box 1425, Honolulu, Hawaii 96806-1425

HCK – Supply Chain Management

Employees – I-9



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No.1615-0047
Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)		Apt. Number (if any)	City or Town		State	ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address		Employee's Telephone Number	
I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		<input type="checkbox"/> 1. A citizen of the United States				
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)				
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)				
		<input type="checkbox"/> 4. An alien authorized to work until (exp. date, if any)				
		If you check Item Number 4., enter one of these:				
		USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance
Signature of Employee				Today's Date (mm/dd/yyyy)		
If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the Preparer and/or Translator Certification on Page 3.						

HCK – Supply Chain Management

Employees – I-9

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address		1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address		2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph		3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card		4. Native American tribal document
5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card		6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card		7. Employment authorization document issued by the Department of Homeland Security For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central .
		8. Native American tribal document		The Form I-766, Employment Authorization Document, is a List A, Item Number 4. document, not a List C document.
		9. Driver's license issued by a Canadian government authority		
		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report card		
		11. Clinic, doctor, or hospital record		
		12. Day-care or nursery school record		
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI				

HCK – Supply Chain Management

Contractors – W-9

Form W-9 (Rev. March 2024) Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Request for Taxpayer Identification Number and Certification</h2> <p style="margin: 0;">Go to www.irs.gov/FormW9 for instructions and the latest information.</p>	<p style="margin: 0;">Give form to the requester. Do not send to the IRS.</p>
Before you begin. For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i> , below.		
1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
2	Business name/disregarded entity name, if different from above.	
3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) <p style="font-size: small; margin-top: 5px;">Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <input type="checkbox"/> Other (see instructions) </div> <div style="width: 50%;"> 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <div style="text-align: right; font-size: small;"> <i>(Applies to accounts maintained outside the United States.)</i> </div> </div> </div>	
3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
6	City, state, and ZIP code	
7	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-			-				
--	--	--	---	--	--	---	--	--	--	--

or

Employer identification number

			-						
--	--	--	---	--	--	--	--	--	--

Performance Reviews

- **Purpose:**
 - Evaluate employee effectiveness
 - Identify growth opportunities
 - Support promotions/raises
- **Frequency:**
 - Typically annual or biannual
- **Components:**
 - Self-assessment, manager evaluation, goal-setting
- **Tools:**
 - Standardized forms, rating scales, feedback discussions



Employee Counseling

- **Goal:** Address performance/behavior issues constructively
- **Process:**
 - Verbal Warning
 - Written Warning
 - Final Warning
 - Termination (if necessary)
- **Documentation:**
 - Keep records of all counseling sessions
- **Best practices:**
 - Stay factual, objective, and supportive



HR – Human Resources

- *“Recruitment, selection, training and development, performance management, compensation and benefits, employee relations, compliance, and HR technology and analytics.”*
- **ProService**
 - Payroll
 - Worker's Comp
 - TDI Claims and Enrollment
 - Trainings
 - Counseling Services



The smarter way to do HR.

HR – Human Resources

- **Other Options:**
- Different options for different HR components
 - Payroll
 - Quickbooks option
 - Altres Staffing in Hilo
 - hiring a CPA

Bundle payroll and bookkeeping

Save time and stay one step ahead with tools that work better together.

Buy now & save 90% for 3 months*

Payroll Core + Simple Start	Payroll Core + Essentials	Payroll Premium + Plus
Pay your team and get basic accounting tools.	Pay your team, track billable hours, and pay bills in one place.	Pay your team, get HR & benefits, and track projects or products.
\$85 \$8⁵⁰/mo	\$115 \$11⁵⁰/mo	\$184 \$18⁴⁰/mo
Save 90% for 3 months*	Save 90% for 3 months*	Save 90% for 3 months*
+\$6/employee per month	+\$6/employee per month	+\$9/employee per month
Buy now	Buy now	Buy now
Take care of payday	Take care of payday	Take care of payday

The image shows a pricing table for three different payroll and bookkeeping bundles. The middle bundle, 'Payroll Core + Essentials', is highlighted as the 'BEST VALUE'. Each bundle includes a description of services, a price comparison showing a 90% discount for a 3-month period, an additional per-employee fee, a 'Buy now' button, and a 'Take care of payday' tagline.

Recognition & Team Building

- **Employee Recognition:**
 - Awards, spot bonuses, public praise
 - Celebrating milestones (anniversaries, achievements)
- **Team Building Ideas:**
 - Off-site retreats, workshops
 - Volunteer events, group activities
 - Regular team lunches or virtual meetups
- **Benefits:**
 - Boosts morale, encourages collaboration, improves retention



Resources

- **Hawaii Small Business Development Center**
 - <https://hisbdc.org/>
- **Small Business Development Center**
 - <https://www.sba.gov/>
- **Veterans Business Outreach Center**
 - <https://hilo.hawaii.edu/vboc/>



Conclusion & Q&A

- What makes a good employee?
- What makes a good work environment?
- Examples of Employee Recognition
- Recap of key points
- Importance of structured employee management
- Questions

