

Editor's Corner

The editorial staff is pleased to present Volume 14 of the *ALSB Journal of Employment and Labor Law*. We would like to thank all the authors who submitted articles for review and the Employment Law Section of the Academy of Legal Studies in Business for its support of the editorial team's efforts. I would like to commend our articles editors Patricia Pattison, Eric Yordy, and Avner Levin, for their diligent work in ensuring that each submission is given double-blind peer review and for their excellent editorial work. I am particularly grateful to my colleague Paul Brown, who maintains our webpage and offers excellent advice about its structure and content. His support and expertise has made the goal of continued publication of this journal a reality.

Volume 14 offers five articles dealing with a variety of employment and labor law issues. In "The Bona Fide Professional Exemption of the Fair Labor Standards Act as Applied to Accountancy," authors Debra D. Burke and N. Leroy Kauffman examine whether the professional exemption under the Fair Labor Standards Act should apply to all employees of public accounting firms who are engaged in accounting functions, or to only those employees who are CPAs.

Author Keith W. Diener's "The Road to Discrimination: Implications of the Thought of F. A. Hayek for Equal Employment Law," examines U.S. anti-discrimination laws through the lens of Friedrich August von Hayek's economic theories, and concludes that such laws are necessary to protect employees' rights in an employment at will system.

"I Know a Jerk When I See One – Moving Toward the European Dignity Standard in U.S. Sexual Harassment Law," by Donna Steslow, Nancy Lasher, and Daniel Syed, compares U.S. law with laws in the EU. The authors discuss the "anti-bullying" model and suggest that this perspective may help "disentangle" a variety of workplace situations for which current sexual harassment guidelines may not be appropriate.

In "Left Twisting in the Wind: (T)ransgenders are Protected by Title VII but LGBs are Not. Can This Be Right?" author Dawn D. Bennett-Alexander discusses the recent EEOC ruling in *Macy v. Holder* and whether this decision could have an impact on Congress' decision to move forward with the Employment Nondiscrimination in Employment Act (ENDA).

Authors Michael J. McDermott, Nancy J. White, and Joseph J. Galante present an interesting question in "Who is Liable for Employee Withholding and Social Security (FICA) Taxes?" as they discuss the definition of "responsible parties," using examples from numerous cases.

We'd like to extend our heartfelt thanks to our reviewers who volunteered their time and talents to read submissions and to give constructive comments to our contributors. Your careful and thoughtful feedback were invaluable contributions to both the authors and the *Journal*. Your work helps advance our discipline by making it possible to provide a high quality, double-blind peer reviewed outlet for our intellectual contributions.

-- Denise Smith
Editor-in-Chief