



Payroll Compliance: Preparing for Year-End and 2016

FEATURED FACULTY:

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Vicki M. Lambert, CPP, "The Payroll Advisor"

Vicki M. Lambert, CPP is president and academic director of The Payroll Advisor™ a firm specialized in the training of payroll professionals. With over 35 years of hands-on experience in all facets of payroll functions as well as over 20 years as a trainer and author, Ms. Lambert has become the most sought-after and respected voice in the practice and management of payroll issues. She has conducted open market training seminars on payroll issues across the United States that have been attended by executives and professionals from some of the most prestigious firms in business today.

Ms. Lambert has lectured extensively on payroll administration and compliance issues for clients that have included Automatic Data Processing, CCH Incorporated, Ceridian Employer Services, and The Employer Group. Ms. Lambert has also served as a consultant and in-house trainer for businesses such as Sun Microsystems, Paychex, Fox Studios, Disney, County of Riverside, and City of Hesperia.

Ms. Lambert is an adjunct faculty member at Brandman University in Southern California. She is the creator of and the instructor for the Practical Payroll Online program offered through the School of Extended Education.

****Certificates of attendance and CEUs, when available, must be requested through the online evaluation.****

Evaluation for Live Event:

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Program Level: Intermediate

Prerequisites: This course is for participants with some exposure to the subject.

Advanced Preparation: None

Delivery: Group Live

CPE Credits: 1.5

Recordings of the program do not qualify for CPE credits. For more information regarding administrative policies such as complaint and refund, please contact our offices at 877-900-C4CM (2426).

Preparing for Year End 2015 and Year Beginning 2016

Presented Tuesday, November 17, 2015



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About the Speaker

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Vicki M. Lambert, CPP, is President and Academic Director of *The Payroll Advisor*[™], a firm specializing in payroll education and training. The company's website www.thepayrolladvisor.com offers a subscription payroll news service which keeps payroll professionals up-to-date on the latest rules and regulations.

As an adjunct faculty member at Brandman University, Ms. Lambert is the creator of and instructor for the *Practical Payroll Online* payroll training program, which is approved by the APA for recertification credits.



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What We Will Cover...

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Updates from the IRS have a timetable that can be predicted but is never cast in stone. One year they release information as early as October 5th and other years as late as November 10th. This year the information for 2015 is coming in as expected but may not be in time for this webinar.

Attendees will be provided updated information as it becomes available via e-mail updates. We will begin sending the day after the webinar up until December 15th.

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What We Will Cover...

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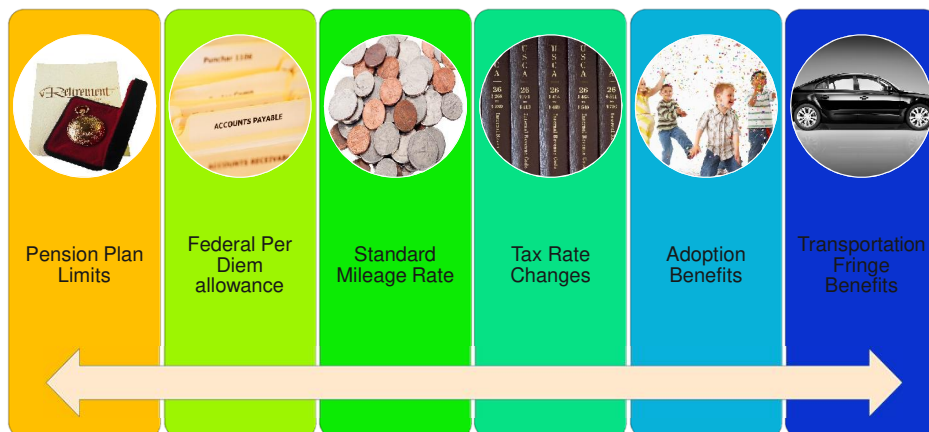
- IRS Update
- DOL Update
- State Update
- SSA Update
- Other Regulatory Updates
- Best Practices

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IRS Update-What We Will Cover

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IRS-Pension Plans for 2016

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- ❖ **Elective Deferral limit 2016: \$18,000**
 - ❖ No change from 2015
- ❖ **Catch up contributions limit 2016: \$6,000**
 - ❖ Unchanged from 2015
- ❖ **Defined Contribution Plans limitation 2016: \$53,000**
 - ❖ Unchanged from 2015
- ❖ **Annual compensation limit 2016: \$265,000**
 - ❖ Same as in 2015

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IRS—Per Diems and FEIE 2016

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Mileage Rate

- 2016 not yet released
- \$0.575 per mile for 2015



Per Diems

- Standard CONUS
- Lodging: \$89
- Meals: \$61
- Total \$140



Foreign Earned Income Exclusion

- \$101,300
- Up from \$100,800 for 2015



Delivery Services

- No change anticipated for accepted delivery services by IRS

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IRS Transportation Fringe Benefits-2016

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Transit Passes

- \$130
- No change from 2015



Qualified Parking

- \$255
- Up from \$250 for 2015



Bicycles

- No change from 2015
- \$20 per month

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IRS Earned Income Credit

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- ❖ Earned income credit
 - ❖ Must still notify employee of Earned Income Credit on back of copy B
 - ❖ State may still require notification



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IRS Adoption Benefits-2016

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- ❖ For 2016 this will be \$13,460
- ❖ Up from \$13,400 for 2015
- ❖ Begins to phase out at \$210,920 and completely phased out at \$241,920



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FSA Changes 2016

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- ❖ Dollar limitations under a Section 125 plan on voluntary employee salary reductions for contributions to health flexible spending arrangements is \$2,550 for 2016
- ❖ Same as the 2015 level



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FSA Changes

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- ❖ IRS has issued guidance on modifying the “use-or-lose rule for health flexible spending arrangements.
- ❖ Permits plan participants to carry over \$500 of unused balances remaining at end of plan year
- ❖ Also allows a grace period at the end of the plan year
- ❖ But cannot do both

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Medical Savings Accounts-2016

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High deductible health plan definitions:

Type of Coverage	Minimum Annual Deductible	Maximum Annual Deductible	Maximum Annual Out-of-Pocket Expenses
Self-only	\$2,250	\$3,350	\$4,450
Family	\$4,450	\$6,700	\$8,150

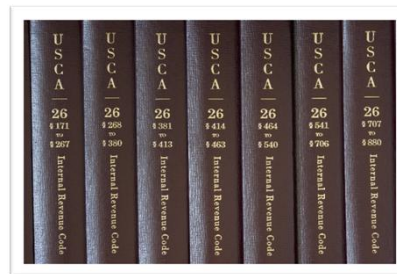
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Supplemental Tax Rates—2016

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- **No changes expected**
- **Withholding up to \$1 million up 25%**
- **Withholding on wages in excess of \$1 million 39.6%**
- **Back up withholding—28%**



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Exempt from Levy Amounts 2016

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Table 5. Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 608 (WAC 1), 604 (P)(1)(DC) and 606 (WDC))
 The table below shows the amount of an employee's income that is exempt from a state employer's levy and its related consequences on 2016.

Filing Status	Single						Filing Status	Married Filing Joint Return (and Qualifying Widow(er))							
	1	2	3	4	5	6		More Than 6	1	2	3	4	5	6	More Than 6
Daily	39.61	15.10	76.90	81.54	182.12	117.88	Daily	84.64	79.52	95.18	110.77	126.35	141.92	157.50	173.08
Weekly	199.34	276.92	314.81	412.66	519.38	341.46	Weekly	120.16	308.08	476.91	553.94	631.73	709.52	787.31	865.10
Biweekly	398.68	553.85	729.62	825.32	1038.76	682.92	Biweekly	240.32	616.16	953.82	1107.88	1263.46	1417.04	1574.02	1731.00
Semi-monthly	111.26	630.02	738.75	937.60	1108.25	1275.00	Semi-monthly	495.74	862.50	1021.25	1200.00	1358.75	1517.50	1676.25	1835.00
Monthly	462.16	1,008.00	1,037.00	1,875.00	2,212.50	2,550.00	Monthly	1,987.50	1,725.00	2,052.50	2,400.00	2,747.50	3,095.00	3,442.50	3,790.00

Filing Status	Head of Household						Filing Status	Married Filing Separate Return							
	1	2	3	4	5	6		More Than 6	1	2	3	4	5	6	More Than 6
Daily	51.35	68.82	62.50	85.00	113.33	129.23	Daily	39.61	55.36	70.96	86.54	102.12	117.69	133.27	148.84
Weekly	256.73	334.62	412.50	485.36	568.27	646.15	Weekly	198.04	278.82	354.81	432.38	510.50	588.64	666.78	744.92
Biweekly	513.46	669.25	825.00	970.71	1,136.54	1,292.31	Biweekly	396.08	557.65	709.62	864.76	1,021.00	1,177.28	1,333.56	1,489.84
Semi-monthly	153.25	733.02	838.75	1,052.50	1,231.25	1,402.50	Semi-monthly	471.25	600.00	736.75	937.50	1,106.25	1,275.00	1,443.75	1,612.50
Monthly	615.74	1,474.16	1,197.50	2,171.16	2,867.50	3,663.75	Monthly	967.50	1,700.00	1,515.00	1,875.00	2,212.50	2,550.00	2,887.50	3,225.00

Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and Blind

Filing Status	Additional Exempt Amount			
	Daily	Weekly	Biweekly	Monthly
Single or Head of Household	1.62	5.91	12.47	24.74
Married (if 1)	4.01	24.90	49.80	99.60
Married (if 2)	8.03	49.80	99.60	199.20
Any Other Filing Status	14.42	89.76	179.52	359.04

*ADDITIONAL STANDARD DEDUCTION allowed on Form 1041, and if not of use.
 Publication 1494 (2016) www.irs.gov Coding Number 14001 Department of Treasury - Internal Revenue Service

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Percentage Method Table—2016 Pending

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Table 5. Percentage Method—2015 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 76.90
Biweekly	153.80
Semi-monthly	166.70
Monthly	333.30
Quarterly	1,000.00
Semiannually	2,000.00
Annually	4,000.00
Daily or miscellaneous (each day of the payroll period)	15.40

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Nonresident Alien Table—2016 Pending

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Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only

<u>Payroll Period</u>	<u>Add Additional</u>
Weekly	\$ 44.20
Biweekly	88.50
Semimonthly	95.80
Monthly	191.70
Quarterly	575.00
Semiannually	1,150.00
Annually	2,300.00
Daily or Miscellaneous (each day of the payroll period)	8.80

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Federal Holidays for 2016

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Friday, January 1:
New Year's Day

Monday, January 18:
Birthday of Martin Luther King Jr.

Monday, February 15:
Washington's Birthday

Monday, May 30:
Memorial Day

Monday, July 4:
Independence Day

Monday, September 5:
Labor Day

Monday, October 10:
Columbus Day

Friday, November 11:
Veteran's Day

Thursday, November 24:
Thanksgiving Day

Monday, December 26:
Christmas Day

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Virtual Currency

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Virtual currency. Notice 2014-21 describes the treatment of virtual currency for federal tax purposes. Bitcoin is an example of virtual currency. The fair market value of virtual currency (such as Bitcoin) paid as wages is subject to federal income tax withholding, Federal Insurance Contributions Act (FICA) tax, and Federal Unemployment Tax Act (FUTA) tax and must be reported on Form W-2, Wage and Tax Statement.



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Voluntary Classification Settlement Program (VCSP)

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- ❖ **Launched on September 21, 2011 and still going**
- ❖ **Enable employers to resolve past worker classification issues**
- ❖ **Employers have opportunity to come into compliance by making minimal past payroll tax obligation payment**
- ❖ **Uses Form 8952**
- ❖ **Info on program:** <http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Voluntary-Classification-Settlement-Program>

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Taxation of Fringe Benefits

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- ❖ Taxation of fringe benefits at year end including:
 - ❖ awards and prizes
 - ❖ moving expenses
 - ❖ personal use of company cars
 - ❖ gift certificates
 - ❖ Cell phones
 - ❖ Educational Assistance
- ❖ Best practices for gathering the data



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Reporting for Health Care Act

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- ❖ Affordable Care Act required all employers to report the cost of coverage under an employer-sponsored group health plan—Box 12 code DD
- ❖ Requirement optional for small employers at least for 2015 (filed less than 250 W-2s in 2014)
- ❖ This reporting is for informational purposes only
- ❖ Show employees the value of their health care benefits so they can be more informed consumers
- ❖ The amount reported does not affect tax liability—still not taxable wages

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Other Reporting under ACA

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- ❖ **Form 1094-B and 1095-B: every person that provides minimum essential coverage to an individual**
 - ❖ Health insurance issuers or carriers
 - ❖ Insurance coverage sponsored by employers

Question is: Are you an applicable large employer or an ALE?

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Other Reporting under ACA

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- ❖ **Form 1094-C and 1095-C: Employer with 50 or more full-time employees during prior calendar year files**
 - ❖ Employers subject to the employer shared responsibility provision

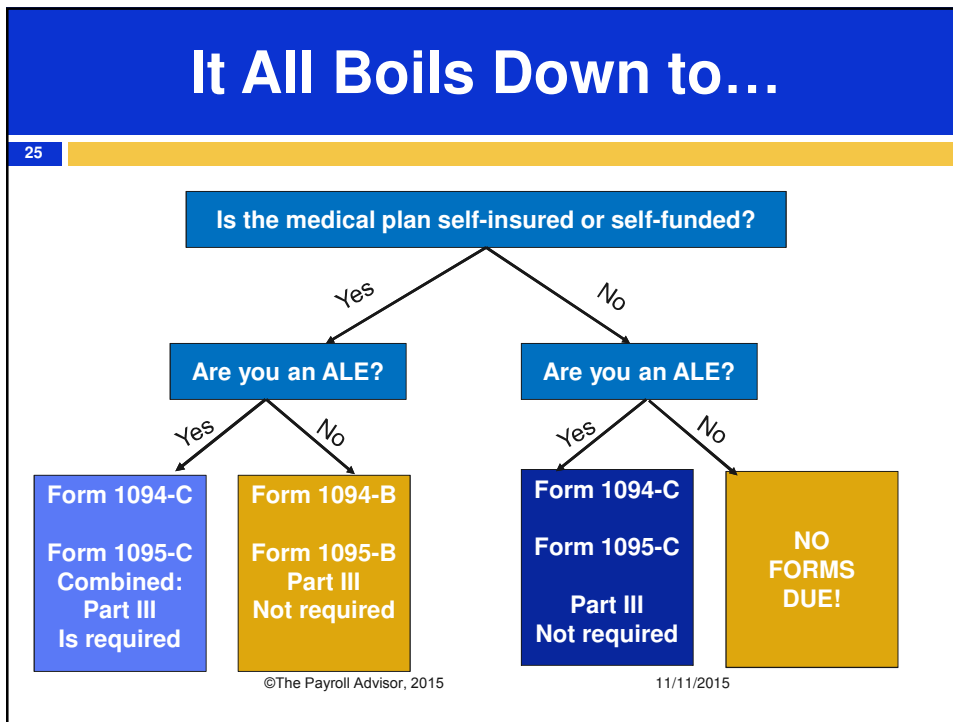
<https://www.irs.gov/Affordable-Care-Act/Employers/ACA-Information-Center-for-Applicable-Large-Employers-ALEs>

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It All Boils Down to...

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1094-B
Transmittal of Health Coverage Information Returns
Insurer files with IRS



1094-C
Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
Employer files with IRS



1095-B
Health Coverage Return
Insurer or employer if self-insured completes
Copy to employee
Copy to IRS



1095-C
Employer-Provided Health Insurance Offer and Coverage Return
Employer files with employee
Employer give copy to IRS

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1094-B: Filing Deadlines and Methods
 Due date: For IRS: Feb. 28 if filing paper; Mar. 31 if filing electronically
 Method: Must file electronically if 250 or more forms



1094-C: Filing Deadlines and Methods
 Due date: For IRS: Feb. 28 if filing paper; Mar. 31 if filing electronically
 Method: Must file electronically if 250 or more forms



1095-B: Filing Deadlines and Methods
 Employee: Paper is required unless employee specifically authorizes electronic Due: Jan. 31
 IRS: Paper: Feb. 28 Electronic: March 31
 Must file electronically if 250 or more forms



1095-C: Filing Deadlines and Methods
 Employee: Paper is required unless employee specifically authorizes electronic Due: Jan. 31
 IRS: Paper: Feb. 28 Electronic: March 31
 Must file electronically if 250 or more forms

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Additional Sources for ACA

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- ❖ <https://www.irs.gov/Affordable-Care-Act/Employers/ACA-Information-Center-for-Applicable-Large-Employers-ALEs>
- ❖ <http://www.irsvideos.gov/SmallBusinessTaxpayer/AffordableCareAct>
- ❖ <http://www.ascentis.com/webinars/On-Demand/2015/Apr 8 HCR FiveYear/Apr 8 HCR.asp>

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Form 940 for 2015

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❖ Final version is pending

❖ No changes for this year

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Form 940 for 2015

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FUTA Credit Reduction for 2015

❖ There were 7 states and one territory for 2014

❖ 3 states and one territory for 2015

State	Reduction Rate	Adjusted FUTA Rate
California	.015	2.1%
Connecticut	.021	2.7%
Ohio	.015	2.1%
Virgin Islands	.015	2.1%

Form 941 for 2016

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- Draft Form for 2016
- No later than 3-1-16
- No changes pending

Schedule B for Use in 2016

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- ❖ Current form issued 1/2014
- ❖ No form currently in draft for 2016

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Form 944 for 2015

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- ❖ No changes in draft from 2014
- ❖ Small employers or small payrolls within a larger company
- ❖ Only if IRS notifies you to do so
- ❖ IRS has created a page on www.irs.gov/form944

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Form W-2 for 2016

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Still in draft

No changes from 2015 form so far

W-2 Wage and Tax Statement 2016

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notices, see the separate instructions.
Cat. No. 10134D

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Form W-2c

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Revised as of August 2014

DO NOT CUT, FOLD, OR STAPLE THIS FORM

W-2c Corrected Wage and Tax Statement

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notices, see the separate instructions.
Cat. No. 10137D

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Form W-3c

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- ❖ Revised 8-2014
- ❖ Used to transmit Forms W-2c
- ❖ No changes from last version

DO NOT CUT, FOLD, OR STAPLE

55555 File your Form corrected		For Official Use Only	
Employer name, address, and ZIP code		OMB No. 1545-0048	
6 Kind of Payer (Check one)		Kind of Employer (Check one)	
<input type="checkbox"/> Federal govt. agency <input type="checkbox"/> State govt. agency <input type="checkbox"/> Local govt. agency <input type="checkbox"/> Other		<input type="checkbox"/> Non-profit org. <input type="checkbox"/> Federal govt. <input type="checkbox"/> State govt. <input type="checkbox"/> Local govt. <input type="checkbox"/> Other	
4 Number of Forms W-2c	5 Employer's Federal EIN	6 Establishment number	7 Employer's insured state ID number
8 Corrected across 1, 2, or 3 only if reported on last Form W-2c	9 Employer's insured Federal EIN	10 Insured establishment number	11 Employer's insured state ID number
Total of amounts previously reported as shown on enclosed Forms W-2c		Total of corrected amounts as shown on enclosed Forms W-2c	
1 Wages, tips, other compensation	2 Social security wages	3 Social security tips	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld	7 Social security tax	8 Medicare tax withheld
9 State security tax	10 Allocated tips	11 Dependent care benefits	12 Defined compensation
13 Nonqualified plans	14 State income tax	15 Local income tax	
16 Local wages, tips, etc.	17 State income tax	18 Local income tax	

Explain decrease here:

Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? Yes No

If "Yes," give date the return was filed: _____

Under penalty of perjury, I declare that I have examined this return, including accompanying documents, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____ Title: _____ Employer's telephone number: _____ Date: _____ For Official Use Only

Employer's tax number: _____ Employer's email address: _____

Form **W-3c** (Rev. 8-2014) Transmittal of Corrected Wage and Tax Statements Department of the Treasury Internal Revenue Service

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Form W-4 for 2015

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- No changes except to add new year 2016 and applicable calculations

Form W-4 (2016)

Personal Allowances Worksheet (keep for your records)

A Enter "1" for yourself (see instructions on who you can depend on) **A**

B Enter "1" if you are the taxpayer's spouse or dependent **B**

C Enter "1" for the taxpayer's spouse or dependent (see instructions on who you can depend on) **C**

D Enter "1" if you are the taxpayer's child (see instructions on who you can depend on) **D**

E Enter "1" if you are the taxpayer's dependent (see instructions on who you can depend on) **E**

F Enter "1" if you are the taxpayer's dependent (see instructions on who you can depend on) **F**

G Enter "1" if you are the taxpayer's dependent (see instructions on who you can depend on) **G**

H Add lines B through G and enter total here. (Note: This may be different from the number of dependents you claim on your tax return.) **H**

For accuracy, complete all worksheets that apply:

- **1** Multiple jobs or other income: If you have more than one job, or other income, you may need to check this box.
- **2** Spouse's earned income: If you are married, you may need to check this box if your spouse's earned income is more than yours.
- **3** Multiple withholding allowances: If you have more than one withholding allowance, you may need to check this box.
- **4** Other income: If you have other income, you may need to check this box.
- **5** Multiple employers: If you have more than one employer, you may need to check this box.
- **6** Other deductions: If you have other deductions, you may need to check this box.
- **7** Other adjustments: If you have other adjustments, you may need to check this box.
- **8** Other information: If you have other information, you may need to check this box.

W-4 **Employee's Withholding Allowance Certificate** **2016**

File name: _____

Enter full name and social security number: _____

Enter address (number and street name): _____

City or town, state, and ZIP code: _____

Enter number of allowances you are claiming from this or other forms (see instructions on page 2): _____

Additional amount, if any, you want withheld each pay period: _____

Enter your "marital status" for 2016, and certify that you meet both of the following conditions for exemption: Single Married Head of household Exempt Other

Enter your "marital status" for 2015, and certify that you meet both of the following conditions for exemption: Single Married Head of household Exempt Other

Under penalty of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee signature: _____ Date: _____

Employer name and address (Print or type): _____ Title: _____

For Primary Act and Paperwork Reduction Act Notice, see page 2. Form W-4 (2016)

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941X Form Series

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Stand Alone Form



Has series to match 941 series



Updated as of 4/15 to allow for deleted items



Next update scheduled for 4/16

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Form 941-X for 2015

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Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund

OMB No. 1545-0047

Employee identification number (EIN)

Name for your main office

Trade name (if any)

Address

City State ZIP code

Foreign country name Foreign post office

Head the separate instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-X. Use a separate Form 941-X for each quarter report. Do not attach this form to Form 941 or 941-X.

Part 1 Select ONLY one process. See page 4 for additional guidance.

1. Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment procedure to correct the error. You must check this box if you are correcting both underreported and overreported amounts on this form. For any amount shown on line 20, if that amount only only be applied as a credit to your Form 941, Form 941-X, or Form 941-X.

2. Claim. Check this box if you overreported amounts only and you would like to use the adjustment procedure to correct the error. Do not check this box if you are correcting ANY underreported amounts on this form. Do not check this box if you are correcting any overreported amounts on this form.

Part 2 Complete the certifications.

3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-3s, Corrected Wage and Tax Statement, as required.

Note: If you are correcting underreported amounts only on Part 3 on page 2 and skip Part 4 and 5. If you are correcting overreported amounts, the portions of the certifications on lines 4 and 5. Medicare tax does not include Additional Medicare tax. Form 941-X cannot be used to correct overreported amounts of Additional Medicare tax unless the amounts were not withheld from employee wages or an adjustment is being made for the current year.

4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. Certify that:

a. I reported or reimbursed each affected employee for the uncollected federal income tax or Additional Medicare Tax for the current year and the uncollected social security tax and Medicare tax for current and prior years. For adjustments of employee social security tax and Medicare tax attributable to prior years, I have a written statement from each affected employee stating that he or she has not claimed for the claim was rejected, and will not claim a refund or credit for the overabatement.

b. The abatement of social security tax and Medicare tax was for the employer's share only. I could not find the affected employee or each affected employee for an abatement or adjustment of the amount shown on the claim was rejected, and will not claim a refund or credit for the overabatement.

c. The abatement is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I did not withhold from employee wages.

5. If you checked line 2 because you are obtaining a refund or abatement of overreported employment taxes, check all that apply. You must check at least one box. Certify that:

a. I reported or reimbursed each affected employee for the uncollected social security tax and Medicare tax. For claims of employee social security tax and Medicare tax attributable to prior years, I have a written statement from each affected employee stating that he or she has not claimed for the claim was rejected, and will not claim a refund or credit for the overabatement.

b. I have a written consent from each affected employee stating that I may file this claim for the employer's share of social security tax and Medicare tax for the current year and for the abatement or adjustment of the amount shown on the claim was rejected, and will not claim a refund or credit for the overabatement.

c. The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employee, or each affected employee, and I do not have a written consent to file a claim for the employer's share of social security tax and Medicare tax, or each affected employee did not give me a written statement that he or she has not claimed for the claim was rejected, and will not claim a refund or credit for the overabatement.

4. This claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I did not withhold from employee wages.

For Paperwork Reduction Act Notice, see the Instructions. 832.gov/form941-x GSA No. 1545-0047 Form 941-X (Rev. 4/2015)

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Third Party Sick Pay Form 2015

41

- ❖ Used first in 2014 to replace recap form
- ❖ Send to IRS not SSA
- ❖ Minor alterations from 2014

5555		CORRECTED		OMB No. 1545-0039	
FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		<input type="checkbox"/> Employer <input type="checkbox"/> Insurance Agent		2015 Form 9922	
		FILER'S employer identification number		Third-Party Sick Pay Recap	
OTHER PARTY'S name (see instructions for filer entering)	1 Sick pay subject to federal income tax	\$	2 Federal income tax withheld from sick pay	\$	
	3 Sick pay subject to social security tax	\$	4 Social security tax withheld from sick pay	\$	
OTHER PARTY'S employer identification number (see instructions before entering)	5 Sick pay subject to Medicare tax	\$	6 Medicare tax withheld from sick pay	\$	

Instructions for Form 9922
 Section references are to the Internal Revenue Code unless otherwise noted.

California, Connecticut, Delaware, District of Columbia, Idaho, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Michigan

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Department of Labor Update 2016

42

- ❖ Currently debating updating the salary levels for exempt employees—not if but how much!
- ❖ Issued a “clarification” of definition of employ and what is the “economic realities” test for determining when a work is an employee



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Proposed Salary Level-Exempt Employees

43

- ❖ Will increase to \$921 per week or \$47,892 annually
- ❖ To prevent levels from becoming outdated the proposal includes update mechanism
- ❖ If approved in late 2015 the rate will be \$951 a week or \$49,452 annually
- ❖ For 2016 the estimate is \$970 weekly and \$50,440 annually
- ❖ Highly compensated will increase to \$122,148

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FLSA Has Recently Stated...

44

- ❖ The FLSA definition of employ, which includes “to suffer or permit to work,” was specifically designed to broadly cover as many workers as possible.
- ❖ The economic reality of the worker’s relationship with the employer determines whether the worker is economically dependent on the employer (and therefore, an employee) or is in business for himself or herself (and therefore, an independent contractor).

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Significant Factors For Economic Realities Test

45

1. **Is the work an integral part of the employer's business?**
2. **Does the worker's managerial skill affect his or her opportunity for profit and loss?**
3. **Relative investments of the worker and the employer**
4. **The worker's skill and initiative**
5. **The permanency of the worker's relationship with the employer**
6. **Employer control of employment relationship**

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Significant Factors For Economic Realities Test

46

1. **Is the work an integral part of the employer's business?**
For example, the work of a carpenter is integral to the operation of a construction company but a worker engaged by a construction company to repair a copier is not
2. **Does the worker's managerial skill affect his or her opportunity for profit and loss?**
Ability to make independent business decisions, such as deciding to make business investments or hire helpers. But not deciding to work more jobs or longer hours

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Significant Factors For Economic Realities Test

47

3. **Relative investments of the worker and the employer**

The worker must make some investment but not merely purchases tools to perform the job

4. **The worker's skill and initiative**

The skills should demonstrate that the worker exercises independent business judgment **or initiative**. Specialized skills do not indicate independent contractor status

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Significant Factors For Economic Realities Test

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5. **The permanency of the worker's relationship with the employer**

Permanent or indefinite suggests an employee but absence does not automatically indicate independent contractor. Is it the worker's choice?

6. **Employer control of employment relationship**

Independent contractor works relatively free of control. Factors include hiring and firing; amount of pay; hours worked and how the work is performed. Lack of control does not automatically classify as independent contractor. Must exercise control over meaningful aspects of the work.

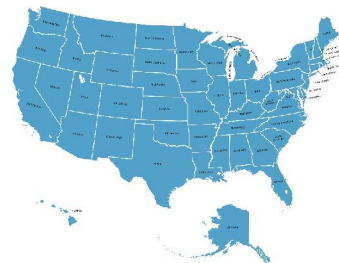
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State Update-2016

49

- ❖ SUI wage bases
- ❖ Minimum wage increases
- ❖ Withholding Tables and calculations
- ❖ Meals and lodging updates
- ❖ State laws new for 2016

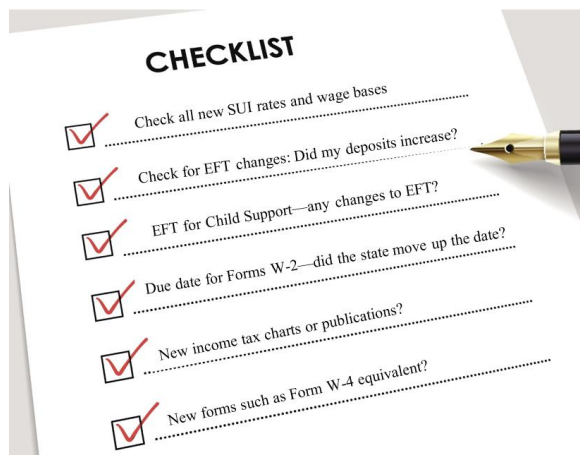


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State Update: Be sure to check...

50



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Increases in State Minimum Wage

51

Effective 2016:

- ❖ Alaska: \$9.75
- ❖ Arkansas: \$8.00
- ❖ California: \$10.00
- ❖ Connecticut: \$9.60
- ❖ Hawaii: \$8.50
- ❖ Maryland: \$8.75
- ❖ Massachusetts: \$10.00
- ❖ Michigan: \$8.50
- ❖ Minnesota: \$9.50
- ❖ Nebraska: \$9.00
- ❖ New York: \$9.00 (eff. 12-31-15)
- ❖ Rhode Island: \$9.50
- ❖ South Dakota: \$8.55
- ❖ Vermont: \$9.60
- ❖ West Virginia: \$8.75
- ❖

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State Minimum Wage

52

- ❖ 10 states (AZ, CO, FL, MO, MT, NJ, NV, OH, OR, and WA) that have minimum wages that are linked to a consumer price index. As a result of this linkage, the minimum wages in these states are normally increased each year, generally around January 1st. The exception is Nevada which adjusts in the month of July each year.
- ❖ 4 states: DC, MI, MN, VT will begin linking to CPI between 2015 and 2019

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State SUI Wage Bases 2016

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State Unemployment Insurance Wage Bases Announced for 2016	
State	Wage Base
Colorado	\$12,200
Iowa	\$28,300
Michigan	\$9,000 (lower)
Minnesota	\$31,000
Missouri	\$13,000 (no change)
Montana	\$30,500
Nevada	\$28,200
New Mexico	\$24,100
New Jersey	\$32,600
Oklahoma	\$17,500
South Dakota	\$15,000 (no change)
Vermont	\$16,800
Washington	\$44,000
Wyoming	\$25,500

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SSA Update-What We Will Cover

54

- ❖ Update on year-beginning annual changes for social security wage base and new Medicare
- ❖ Review of EFW-2 record changes for tax year 2015
- ❖ Review of filing deadlines
- ❖ Electronic delivery of W-2s to employees
- ❖ When to use the Form W-2c and when to correct the W-2 itself
- ❖ Using SSA's BSO to file W-2s and W-2c electronically

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Social Security

55

- ❖ **OASDI Taxable wage base for 2016--\$118,500**
- ❖ **Same as for 2015**
- ❖ **Rate is same at 6.2%**



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Medicare

56

- ❖ **Additional Medicare Tax began in 2013—appear to be no changes for 2016**
- ❖ **Rate is 0.9%**
- ❖ **Requires employer to withhold additional amount on wages in excess of \$200,000 in calendar year**
- ❖ **No employer matching**
- ❖ **All wages currently subject to Medicare subject to this additional tax**



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Changes to 2015 Form

57

❖ Physical Changes:

- ❖ There are no physical changes to the Form W-2 for 2015
- ❖ The Form is identical to the 2014 version

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EFW-2 Record Changes for 2015

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- ❖ Now available on line at <https://www.socialsecurity.gov/employer/efw/15efw2.pdf#zoom=100>
- ❖ Location Address Field (positions 274-295) of the RA Submitter Record is no longer a required field



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Electronic Forms W-2

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- ❖ **Software or website specs will vary**
- ❖ **Employee must consent—electronic consent even if consenting on paper**
- ❖ **Big stumbling block is disclosure requirements**
- ❖ **Statement can be furnished on the web if employee given access info**



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Disclosure Requirements

60

- ❖ **May get paper if they want it**
- ❖ **How long will the consent last**
- ❖ **Procedure for paper copy after giving consent**
- ❖ **How to withdraw consent and how it is confirmed**
- ❖ **Conditions on when electronic Form W-2 is not available**
- ❖ **Procedures for updating contact info for employee**
- ❖ **Employer must notify if changes in contact info for employer**

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Disclosure Example from Yale

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- If an employee does not consent to receive an electronic version of Form W-2, he or she will be furnished a Form W-2 on paper.
- The 2012 Electronic Form W-2 Consent Statement is effective for Forms W-2 issued for the calendar year 2012 and all future periods until consent is withdrawn or the individual is no longer employed by the University.
- After giving consent, an employee may still request a paper Form W-2 by contacting the Payroll office in writing. This may be done via email to: payroll.taxforms@yale.edu or U.S. mail to: Payroll Department Attn: Tax Form Request, Yale University, P.O. Box 208356, New Haven, CT 06520-8356. The request for a paper W-2 will not terminate consent.
- An employee may withdraw his or her consent with 30 days' notice by sending a written confirmation of the withdrawal and its effective date. This may be done via email to: payroll.taxforms@yale.edu or U.S. mail to: Payroll Department Attn: Consent Request, Yale University, P.O. Box 208356, New Haven, CT 06520-8356. The withdrawal of consent does not apply to a Form W-2 that was furnished electronically before the withdrawal of consent is furnished. Upon receipt of the withdrawal, the University Payroll Department will send a written confirmation of the withdrawal via U.S. mail or email.

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Disclosure Example from Yale

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- The University will not provide the Form W-2 electronically to an individual who has terminated his or her employment with the University prior to 1/1/2014. These individuals will receive paper copies via U.S. mail. Only active University employees will have access to the electronic version of Form W-2. If a former employee requires an additional copy of the Form W-2, he or she may follow the aforementioned methods of contacting the University Payroll Department.
- If an employee has consented to receive an electronic version of Form W-2 and has not printed the form prior to termination, he or she should contact the University Payroll Department in order to receive a paper copy via U.S. mail.
- An employee must contact Yale University Payroll Department immediately with any updated contact information (e.g. email address, mailing address, etc.). This may be done via email to payroll.taxforms@yale.edu or U.S. mail to: Payroll Department Attn: Tax Form Request, Yale University, P.O. Box 208356, New Haven, CT 06520-8356.
- The hardware and software requirements needed to access, print and retain Form W-2 electronically include an internet connection, web browser, and Adobe Acrobat reader.
- The electronic version of Form W-2 will be available on the web site for at least 3 years from its original posting date.
- The Form W-2 may be required to be printed and attached to a federal, state, or local income tax return.

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Correcting the Form W-2

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- ❖ If prior to processing
 - ❖ then correct the original
- ❖ If prior to disbursement to the employee
 - ❖ Then correct the original
- ❖ If after given to employee but not yet submitted to SSA
 - ❖ Then replace the original and correct the “employer submission version”

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When to Use Form W-2c

64

- ❖ If the Form W-2 has been given to employee and submitted to SSA then issue Form W-2c
- ❖ If given to employee but the file is not correctable
- ❖ Be sure to use 8-2014 version

DO NOT CUT, FOLD, OR STAPLE THIS FORM

Employer Information		Employee Information	
1 Employer's name (print or type)	2 The year for which this form is being furnished	3 The employee's name (print or type)	4 The employee's address (print or type)
5 Employer's federal identification number (EIN)	6 Social Security number (SSN)	7 The employee's Social Security number (SSN)	8 The employee's date of birth (MM/DD/YYYY)
9 Employer's principal business location (print or type)	10 Employer's principal business location (print or type)	11 The employee's principal business location (print or type)	12 The employee's principal business location (print or type)
13 State of residence	14 State of residence	15 State of residence	16 State of residence
17 Local jurisdiction	18 Local jurisdiction	19 Local jurisdiction	20 Local jurisdiction
21 Local jurisdiction	22 Local jurisdiction	23 Local jurisdiction	24 Local jurisdiction
25 Local jurisdiction	26 Local jurisdiction	27 Local jurisdiction	28 Local jurisdiction
29 Local jurisdiction	30 Local jurisdiction	31 Local jurisdiction	32 Local jurisdiction
33 Local jurisdiction	34 Local jurisdiction	35 Local jurisdiction	36 Local jurisdiction
37 Local jurisdiction	38 Local jurisdiction	39 Local jurisdiction	40 Local jurisdiction
41 Local jurisdiction	42 Local jurisdiction	43 Local jurisdiction	44 Local jurisdiction
45 Local jurisdiction	46 Local jurisdiction	47 Local jurisdiction	48 Local jurisdiction
49 Local jurisdiction	50 Local jurisdiction	51 Local jurisdiction	52 Local jurisdiction
53 Local jurisdiction	54 Local jurisdiction	55 Local jurisdiction	56 Local jurisdiction
57 Local jurisdiction	58 Local jurisdiction	59 Local jurisdiction	60 Local jurisdiction
61 Local jurisdiction	62 Local jurisdiction	63 Local jurisdiction	64 Local jurisdiction
65 Local jurisdiction	66 Local jurisdiction	67 Local jurisdiction	68 Local jurisdiction
69 Local jurisdiction	70 Local jurisdiction	71 Local jurisdiction	72 Local jurisdiction
73 Local jurisdiction	74 Local jurisdiction	75 Local jurisdiction	76 Local jurisdiction
77 Local jurisdiction	78 Local jurisdiction	79 Local jurisdiction	80 Local jurisdiction
81 Local jurisdiction	82 Local jurisdiction	83 Local jurisdiction	84 Local jurisdiction
85 Local jurisdiction	86 Local jurisdiction	87 Local jurisdiction	88 Local jurisdiction
89 Local jurisdiction	90 Local jurisdiction	91 Local jurisdiction	92 Local jurisdiction
93 Local jurisdiction	94 Local jurisdiction	95 Local jurisdiction	96 Local jurisdiction
97 Local jurisdiction	98 Local jurisdiction	99 Local jurisdiction	100 Local jurisdiction

State Correlation Information

Employer Information	Employee Information
13 State of residence	15 State of residence
17 Local jurisdiction	19 Local jurisdiction
21 Local jurisdiction	23 Local jurisdiction
25 Local jurisdiction	27 Local jurisdiction
29 Local jurisdiction	31 Local jurisdiction
33 Local jurisdiction	35 Local jurisdiction
37 Local jurisdiction	39 Local jurisdiction
41 Local jurisdiction	43 Local jurisdiction
45 Local jurisdiction	47 Local jurisdiction
49 Local jurisdiction	51 Local jurisdiction
53 Local jurisdiction	55 Local jurisdiction
57 Local jurisdiction	59 Local jurisdiction
61 Local jurisdiction	63 Local jurisdiction
65 Local jurisdiction	67 Local jurisdiction
69 Local jurisdiction	71 Local jurisdiction
73 Local jurisdiction	75 Local jurisdiction
77 Local jurisdiction	79 Local jurisdiction
81 Local jurisdiction	83 Local jurisdiction
85 Local jurisdiction	87 Local jurisdiction
89 Local jurisdiction	91 Local jurisdiction
93 Local jurisdiction	95 Local jurisdiction
97 Local jurisdiction	99 Local jurisdiction

Locality Correlation Information

Employer Information	Employee Information
17 Local jurisdiction	19 Local jurisdiction
21 Local jurisdiction	23 Local jurisdiction
25 Local jurisdiction	27 Local jurisdiction
29 Local jurisdiction	31 Local jurisdiction
33 Local jurisdiction	35 Local jurisdiction
37 Local jurisdiction	39 Local jurisdiction
41 Local jurisdiction	43 Local jurisdiction
45 Local jurisdiction	47 Local jurisdiction
49 Local jurisdiction	51 Local jurisdiction
53 Local jurisdiction	55 Local jurisdiction
57 Local jurisdiction	59 Local jurisdiction
61 Local jurisdiction	63 Local jurisdiction
65 Local jurisdiction	67 Local jurisdiction
69 Local jurisdiction	71 Local jurisdiction
73 Local jurisdiction	75 Local jurisdiction
77 Local jurisdiction	79 Local jurisdiction
81 Local jurisdiction	83 Local jurisdiction
85 Local jurisdiction	87 Local jurisdiction
89 Local jurisdiction	91 Local jurisdiction
93 Local jurisdiction	95 Local jurisdiction
97 Local jurisdiction	99 Local jurisdiction

For Printing and Payment Reduction Act holders, see separate instructions.
Form **W-2c** (Rev. 8-2014) **Corrected Wage and Tax Statement** Copy A - For Social Security Administration
OMB No. 1545-0047

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Filing Requirements 2015

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- ❖ **Electronic or Paper only to SSA and they really don't want the paper!**
- ❖ **States may require or accept magnetic media such as CD, diskette (still!) or electronic filing**
- ❖ **Some states do not require filing**
- ❖ ***Using SSA's BSO to File***
 - ❖ ***W-2s***
 - ❖ ***For smaller companies or EINs do it online***
 - ❖ ***Larger companies can upload file***
 - ❖ ***W-2cs***
 - ❖ ***Can file them independent of W-2s***

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Review of Filing Deadlines for 2015

66

- ❖ **To employee: February 1, 2016**
- ❖ **Paper filers to SSA: February 29, 2016**
- ❖ **Electronic filers to SSA: March 31, 2016**
- ❖ **Paper filers can use BSO and file electronically for the later deadline**
- ❖ **If employment ends before December 31, 2015 and employee asked for Form W-2 they must receive the completed copies within 30 days of the request or within 30 days of final wage payment, whichever is later**

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State Year End Filing

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January 31	February 15	February 28	Last Day In February	March 15
Alabama	Illinois	Arizona	Colorado	Nebraska
Connecticut	New Jersey	Arkansas	Hawaii	
District of Columbia		Delaware	Idaho	
Kentucky		Georgia	Kansas	
Mississippi (on paper)		Indiana	New Mexico	
North Carolina		Louisiana	Ohio	
Pennsylvania		Maine	South Carolina	
Utah		Maryland		
Virginia		Massachusetts		
Wisconsin		Michigan		
		Minnesota		
		Mississippi (magnetic media)		
		Missouri		
		Montana		
		North Dakota		
		Rhode Island		
		Vermont		
		West Virginia		

Forms W-2 do not need to be filed with state: California, Iowa, Maine (if filing on paper), New York, Oklahoma, and Oregon

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Best Practices Review

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Best time to take a good look around

- ❖ Taxation practices
- ❖ Wage and hour laws
- ❖ Independent contractors
- ❖ Watch out for state as well as federal
- ❖ Self audit is better than the alternative!



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Penalties In Effect

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If you fail to file a correct Form W-2 by the due date and cannot show reasonable cause you may be subject to a penalty as provided under section 6721:

- Fail to file timely
- Fail to include all information required to be shown on Form W-2
- Include incorrect information on Form W-2
- File on paper forms when you are required to e-file
- Report an incorrect TIN
- Fail to report a TIN
- Fail to file paper Forms W-2 that are machine readable
- Using a reporting agent or payroll service does not relieve employer of penalty

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Penalties In Effect 2016

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- ❖ **Penalty based on when correct Form W-2 is filed**
- ❖ **Per Form W-2:**
 - ❖ **\$50 (up from \$30) if filed within 30 days (March 30 if due date is February 28)**
 - ❖ **\$100 (up from \$60) if filed more than 30 days but by August 1st**
 - ❖ **\$260 (up from \$100) if filed after August 1st or if not filed at all**

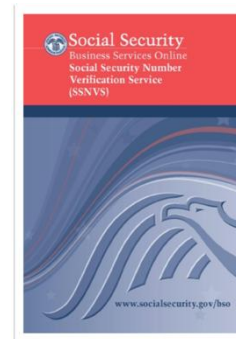
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Social Security Number Verification Service (SSNVS)

71

- ❖ **The Social Security Number Verification Service (SSNVS) is one of the services offered by Social Security's Business Services Online (BSO). It allows registered users (employers and certain third-party submitters) to verify the names and Social Security Numbers (SSNs) of employees against Social Security Records.**



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With SSNVS You May...

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- ❖ **Verify up to 10 names and SSNs online and receive immediate results, and upload batch files of up to 250,000 names and SSNs and usually receive results the next government business day.**
- ❖ **Can key multiple screens**
- ❖ **No limit to the number of times the webpage may be used within a session**
- ❖ **File must be a text file (.txt) not Excel (.xls)**

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SSNVS Continued...

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- ❖ Cannot be used to verify for I-9 or prior to hiring
- ❖ 4 (was 6) possible “No-Match Codes” are returned
- ❖ Provides an indicator if Social Security number belongs to a deceased person



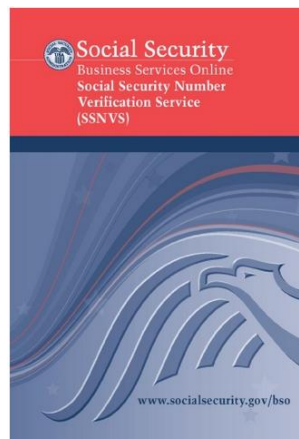
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Mismatch Codes

74

- ❖ 1 = SSN not in file (never issued to anyone)
- ❖ 3 = Name matches; DOB does not match
- ❖ 5 = Name does not match, DOB not checked
- ❖ 6 = SSN did not verified; other reason



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Results Received

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A tally is displayed showing the total number of:

- ❖ **Records submitted,**
- ❖ **Failed,**
- ❖ **Deceased and**
- ❖ **Verified**
- ❖ **If verified the SSN submitted for verification matches SSA's records: a "blank" *verification results* field = a verified SSN**
- ❖ **If verified, the first five positions of the SSN will be masked with an "X"**

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Results Received

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- ❖ **When file has been processed may download or view results on the *Status and Retrieval Results* web page**
- ❖ **For 10 or less SSNs submitted the results may be downloaded or viewed online**
- ❖ **For more than 10 SSNs submitted the results may be downloaded only**
- ❖ **Have 30 days from the day they become available to download or view**

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Sample Letter Employers Can Give to Employees

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We verified the following information with Social Security on this date: _____.

Name _____

Social Security Number _____

According to Social Security, the information above does not match Social Security's records. You should:

Check to see if the information above matches the name and Social Security Number on your social security card. If it does not match, please provide me with the exact information as it is shown on your Social Security card.

If the information above matches your card, please check with any local Social Security office to resolve the issue. Once resolved, please inform me of any changes. Go to www.ssa.gov or call 1-800-772-1213 to find the office nearest you.

NOTE: This notice does not imply that you intentionally provided incorrect information about your name or Social Security Number, nor does this adversely affect your employment.

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Their Reconciliation Process of Your Forms

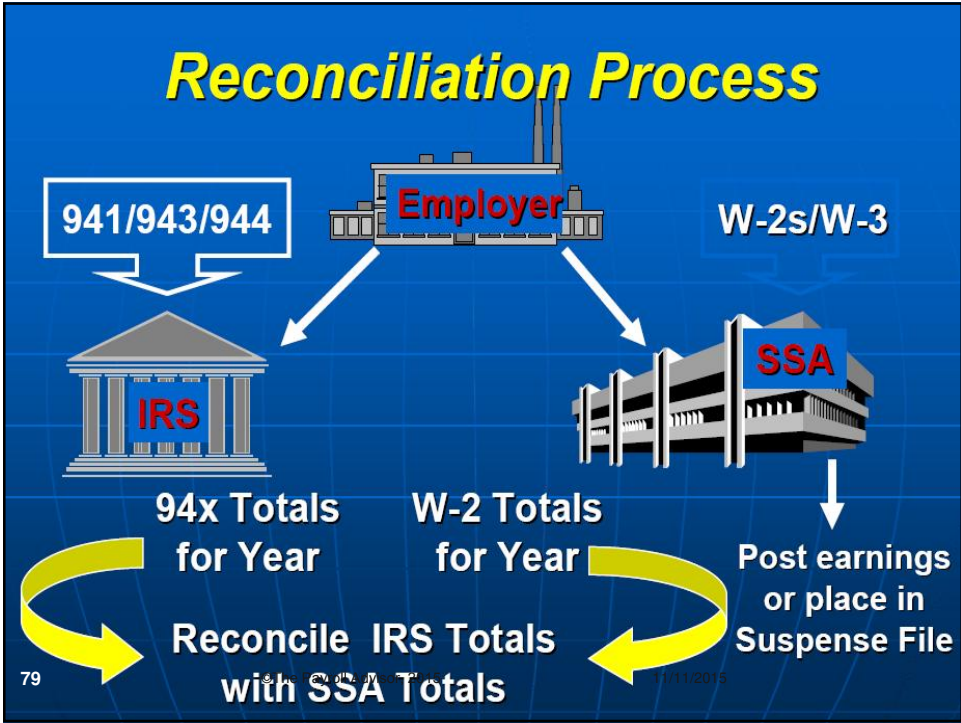
78

The following slides demonstrate the IRS's and the Social Security Administration's process of reconciling your submitted forms to their records...



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Items Reconciled

<p>Social Security</p> <ul style="list-style-type: none"> ✓ Wages ✓ Tips ✓ Tax Withheld 	<p>Medicare</p> <ul style="list-style-type: none"> ✓ Wages and Tips ✓ Tax Withheld
<p>✓ Federal Income Tax Withheld</p>	
<ul style="list-style-type: none"> ■ W-2s less than 94x – SSA sends notice ■ W-2s more than 94x – IRS sends notice 	

SSA Reconciliation Points

81

Compare the amounts to be reported to SSA on Form W-3 to the sum of the amounts you reported to IRS on Forms 941, 943, 944, or Schedule H for the tax year. The following amounts on the IRS and SSA report should match:

Item	W-2 Block	941 Line	944 Line
Social Security Wages	3	5a	4a
Social Security Tips	7	5b	4b
Medicare Wages/Tips	5	5c	4c
Additional Medicare Wages/Tips	5	5d	4d
Federal Income Tax Withheld	2	3	2

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SSA Reconciliation Points

82

- ❖ When filing reports electronically, the total of all employee wage ("RW") records should agree with the amount entered in the "RT" record.
- ❖ Reconcile on a quarterly basis
- ❖ Errors are discovered in a timely manner
- ❖ 3 ways to reconcile
 - ❖ Reconcile against payroll
 - ❖ Reconcile Form W-2 against Form(s) 941
 - ❖ Reconcile Form W-2 against itself

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Returned wage reports from the Social Security Administration (SSA). Effective January 2015, the SSA will return Form W-2 electronic and paper wage reports under the following conditions:

- Medicare wages and tips are less than the sum of social security wages and social security tips,
- Social security tax is greater than zero; social security wages and social security tips are equal to zero, and
- Medicare tax is greater than zero; Medicare wages and tips are equal to zero.

Reconciliation of Form 941 to Form W-2

Lines on Form 941	To	Boxes on Form W-2
2—Total Wages and tips and other compensation	To	1—Wages, tips other compensation
3—Total income tax withheld from wages, tips and other compensation	To	2—Federal income tax withheld
5a – Taxable Social Security wages column 1	To	3—Social security wages
5a column 2	To	4 – Social security tax withheld
5c –Taxable Medicare wages and tips column 1	To	5 – Medicare wages and tips
5d—Taxable wages & tips subject to Additional Medicare Tax withholding	To	
5c & 5d column 2 combined	To	6 – Medicare tax withheld

Reconciliation

85

In addition to these totals, there are other boxes that must be verified before the Forms W-2 can be processed. These include box 12 that show listing for benefits as required by the IRS. These should be reviewed against the payroll records to make sure that the benefits have been recorded correctly.

12a See instructions for box 12

12b

12c

12d

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Reconciliation

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A very important box that must be reviewed is box 13. This box is for reporting whether or not the employee is covered by a retirement plan. It is critical that this box be marked correctly. The definition of retirement plan can be found in the instructions for the Form W-2 on the IRS website. Penalties can be assessed if this box is marked incorrectly.

13 Statutory employee Retirement plan Third-party sick pay

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Notifying the Employees Memo...

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- ❖ Inform the employees of what is going on in payroll for year end and year beginning
- ❖ No more than 2 pages
- ❖ On or before Dec 1
- ❖ What should you include?



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Military Spouse Exemptions

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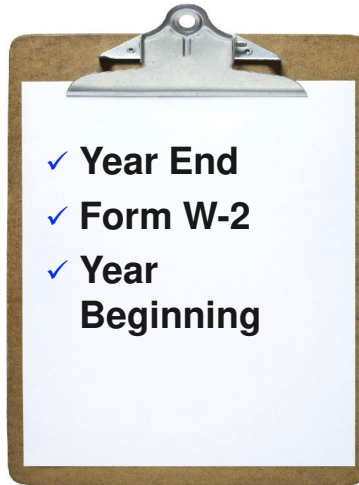
- ❖ Form W-4 state equivalents that are used to claim exempt from state income tax for military spouses expire at the end of each calendar year
- ❖ Need to submit new form for 2016

A scan of a "Form M-4-MS Annual Withholding Tax Exemption Certificate for Nonresident Military Spouse". The form includes fields for "Employer name", "Spouse's Social Security number", "Date of birth", "Date of entry into military service", "Date of entry into military service", "Date of entry into military service", and "Date of entry into military service". It also has checkboxes for "I am a nonresident alien" and "I am a resident alien". The form is titled "Form M-4-MS Annual Withholding Tax Exemption Certificate for Nonresident Military Spouse" and "Massachusetts Department of Revenue".

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Action Item Checklists

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Year End

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- ✓ Set up committees
- ✓ Set up systems needed
- ✓ Verify all information
- ✓ Set up spreadsheets or files needed
- ✓ After the final payroll...

2015

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New Year

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- ✓ Set up calendars
- ✓ Before the first payroll run...
- ✓ After the first payroll run...
- ✓ Order forms and pubs
- ✓ Set up files and spreadsheets
- ✓ Updates

2016

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Form W-2

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2015

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Duplicate Form W-2

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- ❖ Announce procedures in advance to employees
- ❖ Create form for employees to use
- ❖ Employers are not prohibited from charging a fee for the issuance of duplicate Form W-2 per IRS Code

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Sample Request For Duplicate Form W-2 for Tax Year: 2015

Please return this form to: Petrie Plastics Company Inc.
 Payroll Department M/S 406
 1402 Bonny Meadow Road
 Anytown, NY 01014
 Fax: 123-45-6789
 E-mail: payroll@petrieplastics.com

Please issue a duplicate copy of the Wage and Tax Statement (Form W-2) for the following employee:

Employee Name: _____
 Social Security No: _____
 Badge # (for current employees): _____
 Distribution of Form: (Circle One) Pick-Up From Payroll Mail Form
 Mail Form To: _____
 City _____ State _____ ZIP Code _____
 Reason For Request: (circle one) Never Received Lost/Misplaced/Destroyed
 Signature of Employee: _____

If requesting form be mailed please provide copy of picture identification such as driver's license (former employees) or ID badge (current employees) along with this request form. If picking up the duplicate Form W-2 in person, please be prepared to show picture ID such as a driver's license (former employees) or your ID badge (current employees). Allow five business days to process your request.

For Payroll Department Use Only:
 Date request received: _____
 Date form mailed to employee: _____
 Received by employee: _____
 Signature of Employee: _____

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Links and Websites

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- Electronic W-2 to Employees: 26 CFR § <http://frwebgate.access.gpo.gov/cgi-bin/get-cfr.cgi>
- PDF on Filing electronically: <http://www.ssa.gov/employer/08EFW2.pdf>
- Info on verifying social security numbers on line: <http://www.ssa.gov/employer/ssnv.htm>
- PDF on Verifying social security numbers and names: http://www.ssa.gov/employer/ssnvs_handbk.htm
- Social Security Administration Business Services Online: <http://www.socialsecurity.gov/bsol/>

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Questions

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