



Introductions

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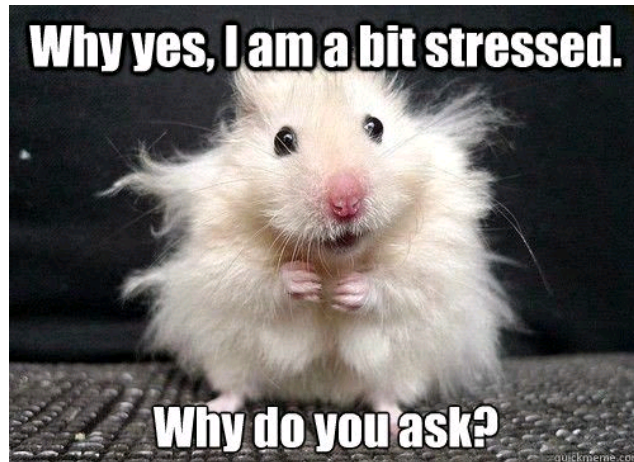
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New W4



It's REALLY not that scary



Let's see if we can
take the anxiety level
down a bit



1. Everyone does **not** have to do a new W4
2. You **cannot** require everyone to do a new W4
3. All new hires and changes **MUST** be on the new form
4. NO Form – Single Filer no adjustments (like Single 0)
5. **Never give tax advice**
6. You **should** inform employees there is a new form
7. Based on \$ not number of deductions

New Name – Same Number

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Certificate ▶ 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.		OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2020</div>
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 widow(er)) <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.)		

5 Simple Steps



Step 1 Demographic Info & Filing Status

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Certificate ▶ 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.		OMB No. 1545-0074 2020
Step 1: Enter Personal Information	(a) First name and middle initial		Last name	(b) Social security number ▶ 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 .
	Address			
	City or town, state, and ZIP code			
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Steps 2- 4 “Only if they apply to you”



Step 2 Multiple Jobs or Spouse Works

3 Choices only do 1

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 most accurate withholding for this step (and Steps 3–4); **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ☐

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

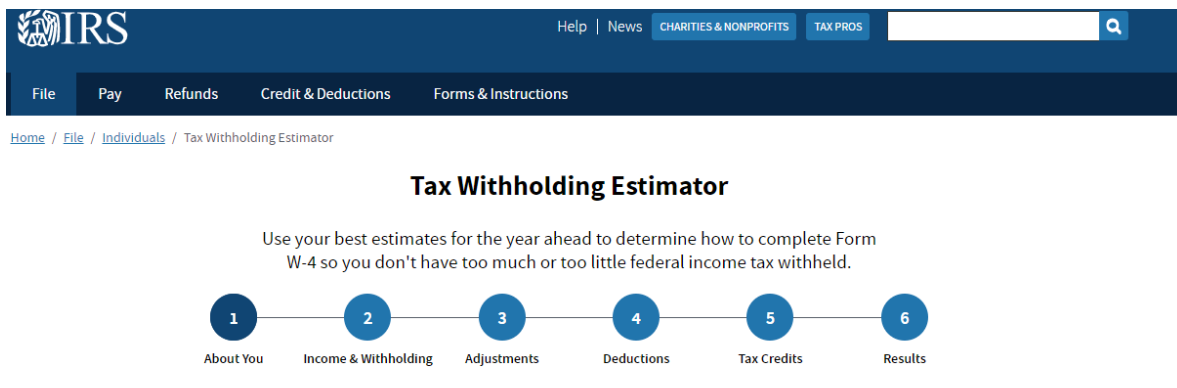
Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 2

- A. Use the estimator at www.irs.gov/W4App
- B. Use the Multiple Job Worksheet on page 3 and enter the result in Step 4c (roughly accurate withholding)
- C. If there are only 2 job with similar pay you check the box here.
Do the same on the W4 at the other job.

(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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ☐ 

Step 2 A



The screenshot shows the IRS Tax Withholding Estimator interface. At the top is the IRS logo and navigation links: Help, News, CHARITIES & NONPROFITS, and TAX PROS. Below this is a dark blue navigation bar with links: File, Pay, Refunds, Credit & Deductions, and Forms & Instructions. The breadcrumb trail reads: Home / File / Individuals / Tax Withholding Estimator. The main heading is "Tax Withholding Estimator". Below it is the instruction: "Use your best estimates for the year ahead to determine how to complete Form W-4 so you don't have too much or too little federal income tax withheld." A progress bar with six steps is shown: 1. About You, 2. Income & Withholding, 3. Adjustments, 4. Deductions, 5. Tax Credits, and 6. Results. Step 2, "Income & Withholding", is the current step.

Step 2 B Pull out your worksheet

Form W-4 (2020)

Page **3**

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

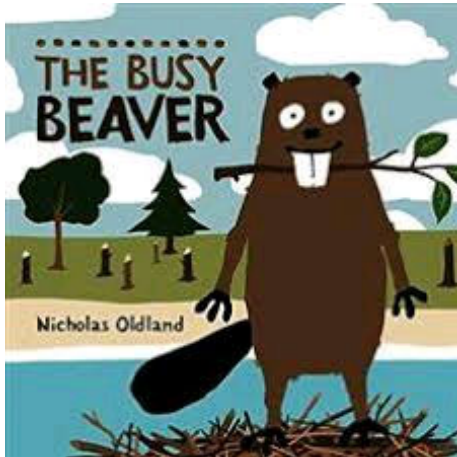
- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$

- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$

Step 2 B

Higher Paying Job Annual Taxable Wage & Salary	Head of Household Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$830	\$930	\$1,020	\$1,020	\$1,020	\$1,480	\$1,870	\$1,870	\$1,930	\$2,040	\$2,040
\$10,000 - 19,999	830	1,920	2,130	2,220	2,220	2,680	3,680	4,070	4,130	4,330	4,440	4,440
\$20,000 - 29,999	930	2,130	2,350	2,430	2,900	3,900	4,900	5,340	5,540	5,740	5,850	5,850
\$30,000 - 39,999	1,020	2,220	2,430	2,980	3,980	4,980	6,040	6,630	6,830	7,030	7,140	7,140
\$40,000 - 59,999	1,020	2,530	3,750	4,830	5,860	7,060	8,260	8,850	9,050	9,250	9,360	9,360
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,780	10,980	11,180	11,580	12,380
\$80,000 - 99,999	1,900	4,300	5,710	7,000	8,200	9,400	10,600	11,180	11,670	12,670	13,580	14,380
\$100,000 - 124,999	2,040	4,440	5,850	7,140	8,340	9,540	11,360	12,750	13,750	14,750	15,770	16,870
\$125,000 - 149,999	2,040	4,440	5,850	7,360	9,360	11,360	13,360	14,750	16,010	17,310	18,520	19,620
\$150,000 - 174,999	2,040	5,060	7,280	9,360	11,360	13,480	15,780	17,460	18,760	20,060	21,270	22,370
\$175,000 - 199,999	2,720	5,920	8,130	10,480	12,780	15,080	17,380	19,070	20,370	21,670	22,880	23,980
\$200,000 - 249,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$250,000 - 349,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$350,000 - 449,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,900	25,200
\$450,000 and over	3,140	6,840	9,560	12,140	14,640	17,140	19,640	21,530	23,030	24,530	25,940	27,240

Example



Busy Beaver has 3 jobs. He is a para-pro, bus driver and a night custodian.

(So he's a Pro-bustodian)

Annual salaries

Para \$30,000

Bus \$20,000

Custodian \$ 5,000

Busy is filing Single

Multiple Jobs Worksheet

2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a

2a \$

b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b

2b \$

c Add the amounts from lines 2a and 2b and enter the result on line 2c

2c \$

3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.

3

4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

4 \$

Multiple Jobs Worksheet

2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a

2a \$ **3130**

b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b

2b \$ **1870**

c Add the amounts from lines 2a and 2b and enter the result on line 2c

2c \$ **5000**

3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.

3 **12**

4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

4 \$ **416.66**

If employees
have privacy
concerns
they should
choose A

When you get caught at your second job



Step 3 & 4 should only be completed at one job

Step 3 Claim Dependents

Step 3: Claim Dependents	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ▶	\$	
	Multiply the number of other dependents by \$500 ▶	\$	
	Add the amounts above and enter the total here		3

Step 4 Other Adjustments

Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$	
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$	
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$	

Example 2

Flash itemizes his taxes.

Here are his deductions:

Mortgage interest	\$5000
State Taxes	\$5000
Charitable Deductions	\$5000

Flash is filing Single

Flash the Sloth



Step 4 Other Adjustments

Step 4(b)—Deductions Worksheet (Keep for your records.)

1	Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income	1	\$	
2	Enter: $\left\{ \begin{array}{l} \bullet \$24,800 \text{ if you're married filing jointly or qualifying widow(er)} \\ \bullet \$18,650 \text{ if you're head of household} \\ \bullet \$12,400 \text{ if you're single or married filing separately} \end{array} \right\}$	2	\$	
3	If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-" . . .	3	\$	
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information . . .	4	\$	
5	Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4	5	\$	

Step 4 Other Adjustments

Step 4(b)—Deductions Worksheet *(Keep for your records.)*

- | | | |
|----------|--|---------------------------|
| 1 | Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income | 1 \$ 15,000 |
| 2 | Enter: $\left\{ \begin{array}{l} \bullet \$24,800 \text{ if you're married filing jointly or qualifying widow(er)} \\ \bullet \$18,650 \text{ if you're head of household} \\ \bullet \$12,400 \text{ if you're single or married filing separately} \end{array} \right\}$ | 2 \$ 12,400 |
| 3 | If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-" . . . | 3 \$ 2,600 |
| 4 | Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information . . . | 4 \$ 0 |
| 5 | Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4 | 5 \$ 2,600 |

Step 5 Required

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)	Date	
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

Cat. No. 10220Q

Form **W-4** (2020)





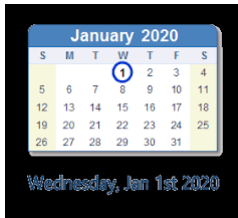
Fair Labor Standards Act Overtime Rules



Overtime Pay

Public Schools are public entities and as such are subject to the FLSA

The Department of Labor has raised the FLSA overtime salary threshold from \$23,660 annually to \$35,568 annually, or \$684 per week



New Rule 1/1/2020

- Raises the “standard salary level” from the currently enforced level of \$455 per week to \$684 per week
(equivalent to \$35,568 per year for a full-year worker)
- raises the total annual compensation requirement for “highly compensated employees” from the currently enforced level of \$100,000 per year to \$107,432 per year

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Overtime Pay

Existing job duty requirements have not changed

Exemptions for executive, administrative, and professional positions have not changed

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Executive Exemption

For the executive exemption, employees must have a **primary duty of managing** the enterprise or a department or subdivision of the enterprise; must customarily and regularly direct the work of **at least two employees**; and must have the authority to **hire or fire**, or their suggestions and recommendations as to the hiring, firing or changing the status of other employees must be given particular weight.



Administrative Exemption

For the administrative exemption, employees must have a primary duty of performing office or non-manual work directly related to the **management** or general business operations of the employer or the employer's customers, and their primary duty must include the **exercise of discretion and independent judgment with respect to matters of significance**.



Professional Exemption

For a professional exemption, employees must have a primary duty of work requiring knowledge of an advanced type in a field of science or learning customarily acquired by prolonged, specialized, intellectual instruction and study, or must specialize in a few other similarly, highly specialized fields, such as **teaching**, computer analytics, and engineering.



Nurses

- YES**

 - Registered nurses who are paid on an hourly basis should receive overtime pay. However, registered nurses who are registered by the appropriate State examining board generally meet the duties requirements for the learned professional exemption and, if paid on a salary basis of at least \$684* per week, may be classified as exempt.
- NO**

 - Licensed practical nurses and other similar health care employees, however, generally do not qualify as exempt learned professionals, regardless of work experience and training, because possession of a specialized advanced academic degree is not a standard prerequisite for entry into such occupations, and are entitled to overtime pay.

Overtime Rules

K-12 employees that could be potentially affected by the new salary threshold include aides, paraprofessionals, maintenance workers, school bus drivers, cafeteria workers, custodians, clerks, secretaries, and other professionals that do not fit into the “professional”, “administrative”, and “executive” exemptions



Overtime Rules

Teachers will continue to be exempt from overtime since they fit into the professional exemption category

The professional's primary duty must be the performance of work requiring advanced knowledge, work intellectual in character, and work requiring discretion and judgement



Overtime Rules

Most administrators in schools will be exempt since they fall under the administrative exemption



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Overtime Rules

The new overtime rule does not change the current language for exemptions or duties tests, so districts must reference the exemptions and duties tests for guidance when trying to determine exempt or non-exempt status for an employee
(DOL Fact Sheet #17A)

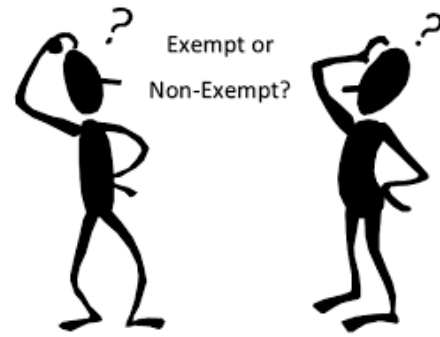


38

Overtime Exemption

For the exemption to apply, the following three conditions must be met:

1. Employee must be paid a fixed salary that is not subject to reduction because of quality or quantity of work performed. (Salary Basis Test)
2. The amount of salary must meet a minimum specified amount. (Salary Level Test)
3. The employee's duties must involve executive, administrative, or professional duties. (Duties Test)



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Overtime Options



- Employers will have a range of options for responding to the new overtime standard salary level.
 - Increase the salary of an employee who meets the duties test to the new salary level to retain his exempt status
 - Pay overtime for any overtime hours worked
 - Reduce or eliminate overtime
 - Hire more employees to avoid higher overtime costs
 - Examine policies and procedures affecting overtime

Note: Any and all revisions to salaries must be done in full compliance with all local, state, and federal regulations.

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Employees Working at Two or More Jobs

- In the situation of an employee who works two different jobs at two different rates of pay, the FLSA allows two different methods of computing the regular rate for overtime calculation purposes:
 - 1) the weighted average (blended overtime)
 - 2) the regular rate associated with the job that caused the overtime to occur
- Does not effect exempt employees(teachers)
- Does effect bus drivers, aides, cafeteria employees



An Alternative to Blended OT

- (a) Under section 7(g)(2), an employee who performs two or more different kinds of work, for which different straight time hourly rates are established, may agree with his employer in advance of the performance of the work that he will be paid during overtime hours at a rate not less than one and one-half times the hourly non-overtime rate established for the type of work he is performing during such overtime hours.
- Get it in Writing or Policy



Burden of Proof is on the Employer

- Must have documentation
- The DOL can look back 2 years
- 3 years if findings in the 2 year period

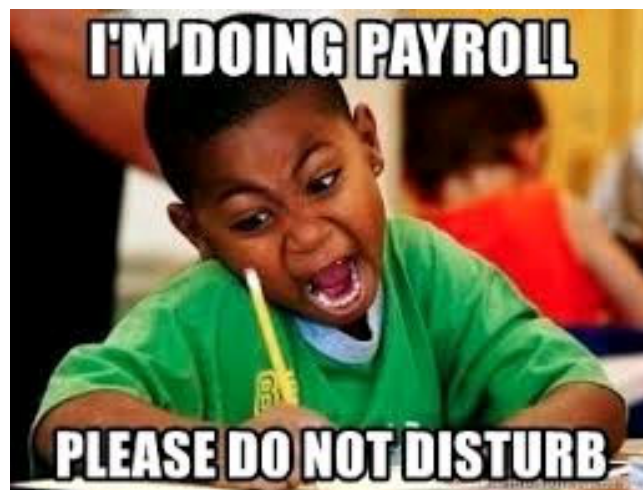
DOCUMENTATION IS A LOVE LETTER THAT
YOU WRITE TO YOUR FUTURE SELF.

- DAMIAN CONWAY -

LIBQUOTES.COM



Payroll Best Practices



Medical & Maternity Leaves



The payoff

- Be sure you give FMLA info
- Health insurance
- Think about life insurance
- COBRA – when do you start it?
- Be flexible but consistent!



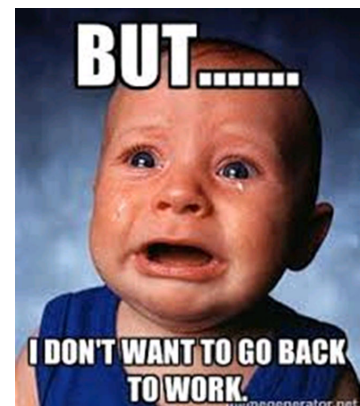
The Concept –Out on Leave

Number of days worked on contract	103
+ Sick leave days	<u>10</u>
Total days	113
Daily rate (contract amount /contract days)	<u>X \$200</u>
Total earned to date	\$22,600
Less total paid to date	<u>- \$17,064</u>
Gross amount of contract payoff	\$5,536

Back from Leave

Number of days possible	77
Daily rate (contract amount /contract days)	<u>X \$200</u>
Total	\$15,400
Divided by number of pays left in the year	<u>5</u>
Gross pay per paycheck	\$3,080

Sick days earned 3



Several example will be on the web
<https://www.apsrc.net/>



The Education Increment

Example 1

The district allows up to a certain date to turn in transcripts for the increase to be effective for the whole year.
(October)



The Education Increment

Rate Information		Pay Information		Annual Salary and Contract	
Primary Pay Rate <input checked="" type="checkbox"/>	Include Dock <input checked="" type="checkbox"/> Rate # 1	Pay Method *	R - Range/Step Pay	Annual Salary	39,500.00
Class *	1120 ELEMENTARY	Schedule	OTA	Paid	11,520.81
Pay Code *	001 SALARY-CONTRACT	Range	01	Contract Position	<input checked="" type="checkbox"/>
Pay Group *	1	Step	3.00	Contract Days	201.00
Status *	A - Active	Hours/Day	1.00	Summer Pay	<input type="checkbox"/>
Calendar *	200 201 DAY 19-20	Pays/Year	24.0	Contract Limit	39,500.00
Start Date	07/09/2019	FTE	1.000000	Balance	27,979.19
End Date	05/29/2020	Override Type	S - System Calculate	Pay Out Date	
Pay Start Date *	07/01/2019	Pay Hours	0.00	Pay Out Amount	
Pay End Date *	06/30/2020	Pay Rate	1,645.830000		
Days Worked	201.00	Docking Rate	196.517413		
		Dock Units	0.00		
		Pay Cycle			

Organization			Project		
BUDGET UNIT	Account	%	PROJECT	Account	%
1200112070100000	61110	1.0000			

Pay Information	
Pay Method *	R - Range/Step Pay
Schedule	OTA
Range	01
Step	3.00
Hours/Day	1.00
Pays/Year	24.0
FTE	1.000000
Override Type	S - System Calculate
Pay Hours	0.00
Pay Rate	1,645.830000
Docking Rate	196.517413
Dock Units	0.00
Pay Cycle	

Change the range to the correct one
Tab thru

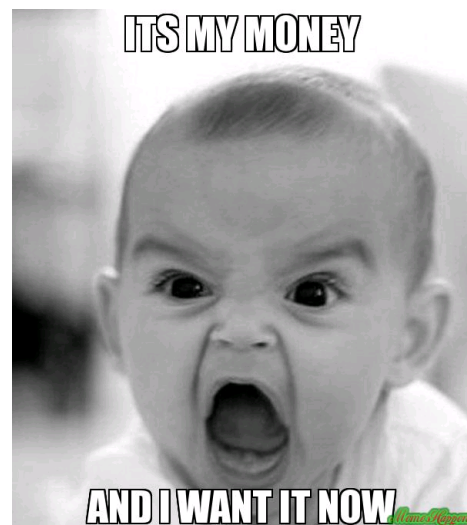
Annual Salary and Contract	
Annual Salary	39,500.00
Paid	11,520.81
Contract Position	<input checked="" type="checkbox"/>
Contract Days	201.00
Summer Pay	<input type="checkbox"/>
Contract Limit	39,500.00
Balance	27,979.19
Pay Out Date	
Pay Out Amount	

Annual Salary will change

Change the Contract Limit to match the Annual Salary

Time card entry to catch up

\$1000 education raise given in October
 Already have received 3 salary payments.
 $\$1000/12 = \83.33 per month
 $\$83.33 \times 3 = \250 "catch up" amount
 Enter as a timecard entry
 Use the same Job Class



Use the regular job class add a second line for the catch up amount

35 match(es) found.

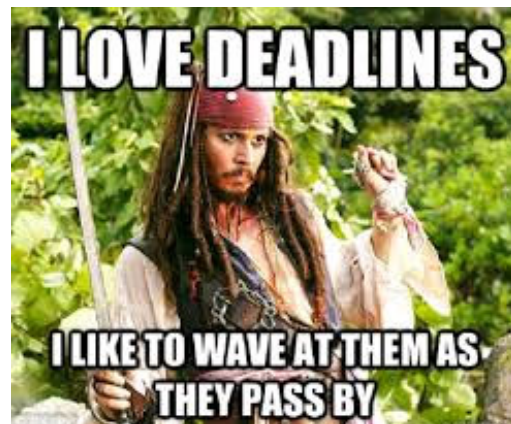
Timecard Data

Class *	Pay Code *	Hours/Days	Pay Rate	Amount	BUDGET UNIT
2212	001	80.0000	0.00000	869.57	

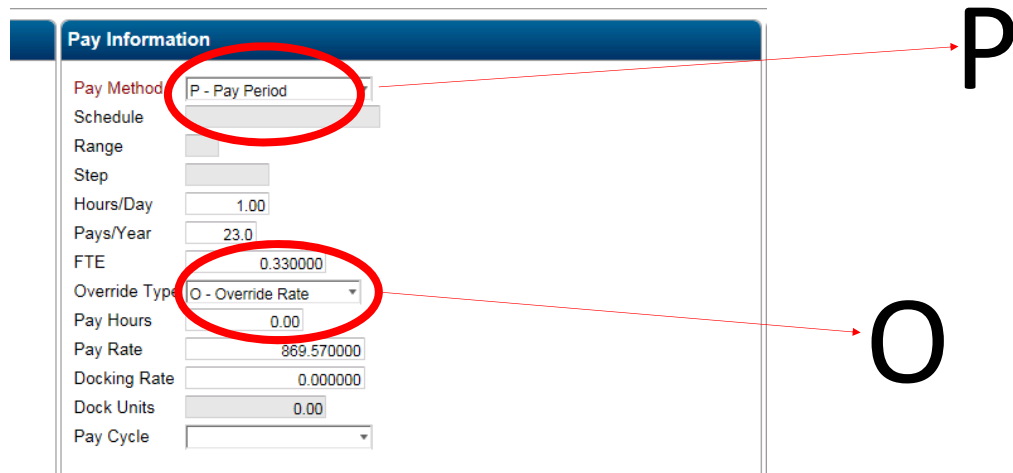
The Education Increment

Example 2

The district prorates the increment from the day they turn it in.



Pay method P



The screenshot shows a 'Pay Information' form with several fields. Two fields are circled in red: 'Pay Method' and 'Override Type'. A red arrow points from the 'Pay Method' circle to a large black letter 'P'. Another red arrow points from the 'Override Type' circle to a large black letter 'O'.

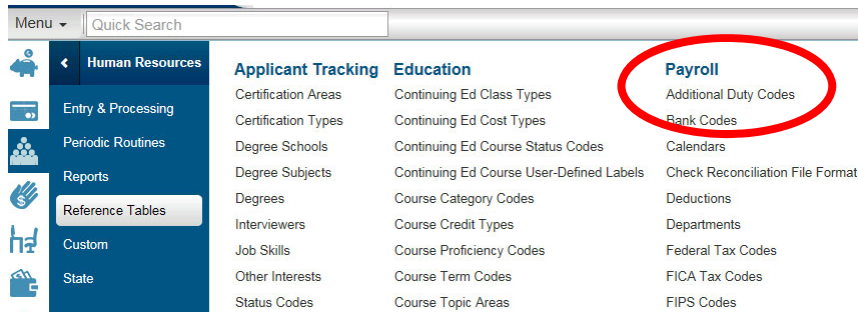
Pay Information	
Pay Method	P - Pay Period
Schedule	
Range	
Step	
Hours/Day	1.00
Pays/Year	23.0
FTE	0.330000
Override Type	O - Override Rate
Pay Hours	0.00
Pay Rate	869.570000
Docking Rate	0.000000
Dock Units	0.00
Pay Cycle	

Downside – Not tied to a Salary Schedule

- Won't pull in for personnel budgeting
- Won't pull in for salary negotiations
- Need to hand maintenance at rollover



Another Way – Additional Duty



Add a
Additional
Duty code
for the
increment
amount

Add and Prorate for the days

Additional Rate Data					
Base Salary		39,500.00	Actual		39,500.00
Additional Duty	Prorate	Salary	FTE	Actual	
	<input type="checkbox"/>	0.00	1.000000	0.00	
	<input type="checkbox"/>	0.00	1.000000	0.00	
	<input type="checkbox"/>	0.00	1.000000	0.00	

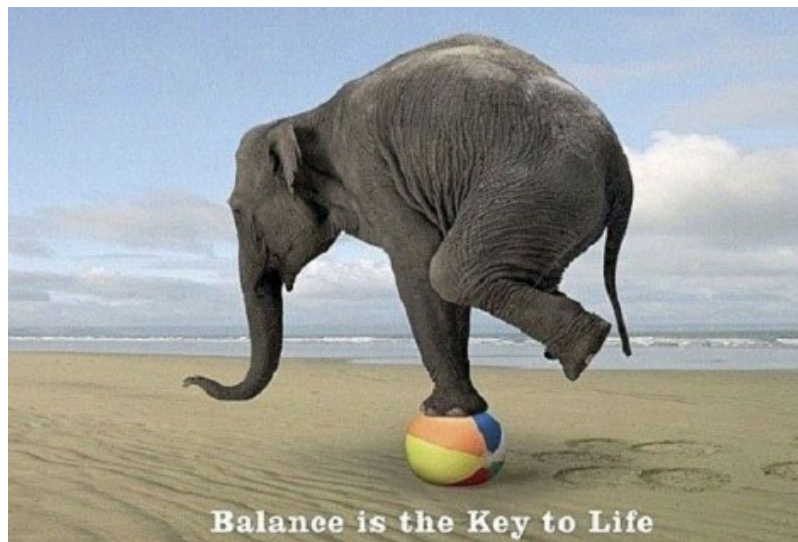
Divide the number of days of the increase by the contract days for the FTE
 $150/190=.79$

Downside



Have to remove
at rollover

Balancing W2's



32

	A	B	C	D	E	G
1	Information From Employee Check History			Information From Calendar YTD		Difference
2	Gross Wages	\$ -		Gross Wages	\$ -	
3	Cafeteria Deductions	\$ -		Cafeteria Deductions	\$ -	Employee Chk His
4	FICA/MED Wages	\$ -		FICA/MED Wages	\$ -	
5						
6	Calculated FICA/ MED Wages	\$ -		FICA/Med Wages rpt	\$ -	\$ -
7	Annuities	\$ -				
8	Teacher Retirement Deductions (COGNOS or Det Dist)	\$ -				
9	FED/STATE Wages	\$ -		FED/STATE Wages	\$ -	\$ -
10	FICA Tax	\$ -		FICA Tax	\$ -	\$ -
11	MEDICARE Tax	\$ -		MEDICARE Tax	\$ -	\$ -
12	Federal Tax	\$ -		Federal Tax	\$ -	\$ -
13	State Tax	\$ -		State Tax	\$ -	\$ -
14						
15						
16						
17						
18	Information from Employee W2 Detail File Edit Report:					Difference from Calendar YTD
19	FICA/MED Wages	\$ -				\$ -
20	FED/STATE Wages	\$ -				\$ -
21	FICA Tax	\$ -				\$ -
22	MEDICARE Tax	\$ -				\$ -
23	Federal Tax	\$ -				\$ -
24	State Tax	\$ -				\$ -
25						
26	Report Menu Paths:					
27	Calendar YTD:					
28	Main Menu -> Human Resources -> Reports -> Periodic -> Calendar YTD					
29						
30	Employee W2 Detail File Edit Report:					
31	Main Menu -> Human Resources -> Periodic Processing -> W2 Processing -> Employee W2 File Edit Reports. Click Detail radio button.					
32						
33	If there is a difference you have a problem. It will be necessary to go back through the Payroll Detail W2 Report person-by-person, using the same equation					
34	(FICA or Med Wages - Fed Wages = Annuities + TR Deductions). This allows tracking the out-of-balance to individuals to resolve whatever issues are involved					
35	Shaded fields will calculate/populate automatically - fill in white fields only.					
36						

Balance& Submit AR state withholdings



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Password

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Due
February
28th

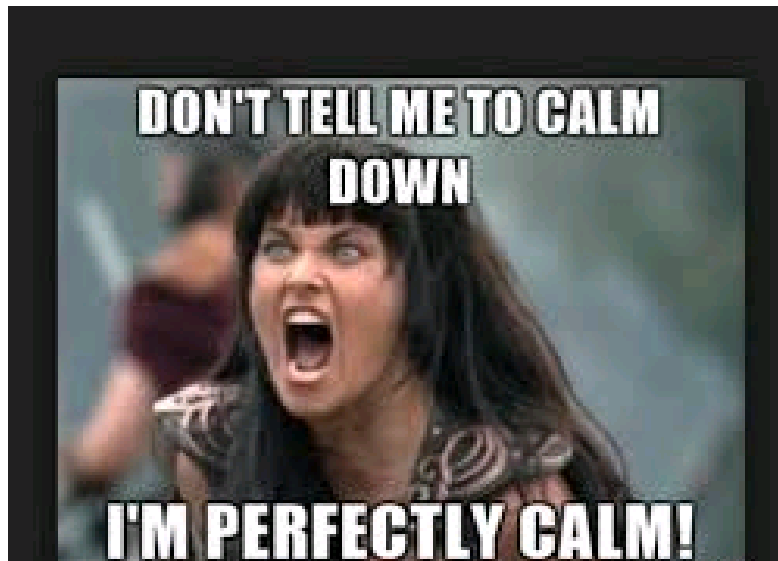
W2 amount must = State withholding amount

Filing Period: 12/31/2018			Due Date: 2/28/2019		Form	
DD	30,783.90	0.00	Step 1: Monthly Withholding			
EE		.00	Step 2: Wages			
FF		.00	January	0.00	Total Wages Paid	358,703.89
GG		.00	February	519.63	Total Employees	20
HH		.00	March	585.34	Expected Overpayment	0.00
BOX 14 TOTALS: LABEL TOTAL			April	585.34		
			May	400.79		
			June	0.00		
			July	0.00		
			August	0.00		
			September	3,473.36		
			October	2,749.91		
			November	2,518.55		
			December	5,709.17		
			Total Withheld	16,542.13		
			Verify correct totals or report zero <input checked="" type="checkbox"/>			

What if it doesn't balance?



Calm Down



To Find the Difference



1. Run the 2 balancing reports for W2's into excel
2. Copy and paste the columns you need (state to state)
3. Subtract the 2nd from the first look at the differences
4. Determine who has differences
5. Look at those people (check history)
6. Often a void that crossed the calendar year

W2 Deadline

- Employees January 31, 2020
- Social Security Administration January 31, paper or electronic

PUUUSSSHHHHHH!!



HE GOT THE W2's!

1099 Deadline

- Paper - February 28, 2020
- Electronic – March 31, 2020



ACA Deadlines

- Employees get forms by January 31, 2020
- If by paper to the IRS by Feb. 28, 2020
- If electronic by March 31, 2020



Other Stuff?

