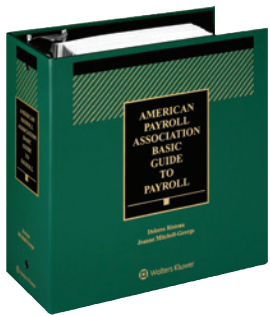




Easily Stay in
 Compliance
 with All Payroll
 Rules and
 Regulations

NEW 2019 EDITION!

American Payroll Association Basic Guide to Payroll



Avoid Payroll-Related Penalties

Here are just some of the challenges payroll professionals face in 2019:

- New codes on Form W-2.
- E-filing of employment tax returns.
- The latest scams to obtain sensitive data from Payroll.
- Revised rules for employee tips.
- New credits that affect Payroll.
- DOL's new PAID program for amnesty.

The ***American Payroll Association Basic Guide to Payroll, 2019 Edition***, answers all of these questions—and many more!

Essential payroll guidance is at your fingertips—in the most user-friendly format!

The ***American Payroll Association Basic Guide to Payroll, 2019 Edition***, delivers plain-English explanations of payroll laws and regulations, enabling you to easily handle all these changes:

- The 2018 Form W-2.
- Filing and deposit dates for 2019.
- 2019 per diem rates, benefit amounts, pension limits, and state minimum wage rates.
- Recent developments on the classification of workers.
- New DOL wage and hour opinions that may affect your policies.
- The latest on the new Form W-4.

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Summary of Contents

1. Introduction to Payroll
2. What's New in Payroll for 2019
3. How to Save Time and Trouble Filing the 2018 Form W-2
4. How to Manage Payroll and HR Data
5. Withholding Taxes From Gross Pay
6. Nontax Deductions From Gross Pay
7. How to Pay Employees
8. FICA and Income Tax Deposits and Returns
9. Federal and State Unemployment Taxes
10. Payroll Advantages—and Pitfalls—of Hiring Workers Who Are Not Your Employees
11. How to Comply with Federal and State Wage-Hour Laws
12. Payroll Technology
13. Payroll Accounting
- APPENDIX A Fingertip Guide to Benefits
- APPENDIX B Directory of State and Federal Agencies
- APPENDIX C 2019 Federal Payroll Tax Calendar
- APPENDIX D The 2019 Federal Per Diem Rates
- APPENDIX E Employer's Tax Guides
- APPENDIX F Glossary

STATE WAGE AND TAX STATEMENT DEADLINES						
<i>Note: If the due date falls on a nonbusiness day, the due date is extended to the next business day.</i>						
State	Form	Due Date—Employee	Due Date—State			
			Paper	Magnetic Media	Electronic	
AL	W-2	Jan. 31	Jan. 31	Not allowed	Jan. 31	
AZ	W-2	Jan. 31	Feb. 28	Feb. 28 ⁽¹⁾	Not allowed	
AR	W-2	Jan. 31	Feb. 28	Feb. 28 ⁽¹⁾	Feb. 28	
CA	W-2	Jan. 31	Not ⁽²⁾	Not ⁽²⁾	Not ⁽²⁾	
CO	W-2	Jan. 31	Jan. 31	Not allowed	Jan. 31	
CT	W-2	Jan. 31	Jan. 31	Not allowed unless granted a waiver for CD	Jan. 31	
DE	W-2	Jan. 31	Jan. 31	Not allowed	Jan. 31	
DC	W-2	Jan. 31	Jan. 31	Jan. 31 ⁽¹⁾	Jan. 31	
GA	W-2	Jan. 31	Jan. 31	Not allowed	Jan. 31	
HI	HW-2 or W-2	Jan. 31	Last day of Feb.	Not allowed	Not allowed	
ID	W-2	Jan. 31	Last day of Jan.	Not allowed	Last day of Jan.	
IL	W-2	Jan. 31	Not allowed	Not allowed	Feb. 15	
IN	W-2	Jan. 31	Not allowed	Not allowed	Jan. 31	
IA	W-2	Jan. 31	Not ⁽²⁾	Not ⁽²⁾	Not ⁽²⁾	
KS	W-2	Jan. 31	Last day of Feb.	Not allowed	Last day of Feb.	
KY	K-2 or W-2	Jan. 31	Jan. 31	Jan. 31 ⁽³⁾	Jan. 31 ⁽³⁾	
LA	W-2	Jan. 31	Jan. 31	Jan. 31 ⁽¹⁾	Jan. 31	

FINGERTIP GUIDE TO BENEFITS A-73

ON-CALL PAY

Some companies assure themselves that a key employee will be available by paying him or her to remain on call. **FICA tax.** On-call pay is taxable. **Federal unemployment tax.** Same rules as FICA tax. **Federal income tax withholding.** Same rules as FICA tax.

Federal wage-hour. Pay for time spent on call must be included in an employee's regular rate if the employee must remain on call on the employer's premises, or so near the premises that the employee can't use the time effectively for his or her own purposes. However, hours when the employee only has to leave word at home or with the company's officials where he or she may be reached are not considered "on-call time" [29 C.F.R. 785.17].

Example: The Sixth Circuit Court of Appeals (Kentucky, Michigan, Ohio, Tennessee) ruled in favor of an employer that required workers to be on call on a rotating basis, during which time they had to leave word with their supervisor as to where they could be reached. Using the U.S. Supreme Court's reasoning, the appeals court had to determine if the on-call employees' waiting time was spent predominantly for the employer's benefit or the employees'. In this case, the employees were unable to provide any evidence that the on-call policy prevented them from effectively using their free time for personal pursuits. In addition, the workers only had to respond to a telephone or pager; they were not required to remain onsite or carry portable radios [Martin v. Ohio Turnpike Comm'n, 968 F.2d 606 (6th Cir. 1992), cert. denied, 1-11-93].

PARKING

When an employer provides parking to its employees at or near the employer's business premises or at a location from which the employee commutes to work, the fair market value of the parking is not income to the employees if the parking is considered a qualified transportation expense and does not exceed a monthly limit [I.R.C. Sec. 132(a)(5), (f)]. Parking is considered employer-provided if: the parking is provided on property the employer owns or

What's the requirement in California? New York? Ohio? Clear, readable charts show you each state's requirements.

You get one-stop access to the employment tax and wage and hour ramifications of key benefits and payments.

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