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especially if you have a business to run that doesn't involve payroll. That's why, as a payroll practitioner, it's important that you help your clients understand any new changes and what they mean for their business.

In 2015, there will be several changes that can affect how your clients pay their employees. Many of these will be on the state level, however, home care agencies across the country will be impacted by the Department of Labor's Final Rule, effective January 1, 2015.

Effective January 1, 2015, home care agencies and third-party employers will be required to pay at least the federal minimum wage and overtime pay to any direct care worker (certified nursing assistants, home health aides, personal care aides, caregivers and companions) that they jointly or solely employ, regardless of the worker's duties. In addition, agencies and third-party employers will no longer be able to claim the overtime pay exemption for live-in domestic service workers or the companionship exemption. The companionship services exemption no longer applies if the worker spends more than 20 percent of his or her workweek performing care, and the employee is entitled to minimum wage and overtime. However, an individual, family, or household employing such workers may claim any applicable exemption.

Also effective January 1, 2015, the Social Security Administration will no longer process paper third-party sick pay recaps or accept electronic third-party sick pay recap reports. Any electronic and paper wage reports that contain a W-2 with any of the following conditions will be returned to employers:

1. Medicare wages and tips are equal to less than the sum of social security wages and social security tips on the W-2;
2. Social security tax is greater than zero and social security wages and social security tips are equal to zero;

3. Medicare tax is greater than zero and Medicare wages and tips are equal to zero

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payroll card and the card cannot be a condition of employment. Employers may not automatically sign up employees for a payroll card, even if the employee does not have a bank account. The law also regulates the fees that can be charged in relation to use of a payroll card.

Massachusetts passed legislation that will increase the minimum wage and tax credit in three steps, starting January 1, 2015. The Unemployment Insurance taxable wage base will also increase, effective January 1, 2015.

In the state of Rhode Island, the minimum wage and tip credit will both increase, effective January 1, 2015. The law also prohibits municipalities from establishing different minimum wage rates.

In California, a proposed law would increase the state minimum wage in three steps, beginning January 1, 2015. Employers would also be required to provide paid sick leave under another proposed law that would allow employees to accrue one hour of sick leave for every 30 hours worked, beginning on the 90th calendar day of employment.

While there are a number of proposed state laws in California, several cities have their own laws that would increase the minimum wage in their areas. Berkeley passed a law that would increase the minimum wage in three phases, effective October 1, 2015. San Diego, one of the largest cities to do so, passed an ordinance to raise the minimum wage in three phases, beginning January 1, 2015, as well as allow employees to accrue one hour of sick pay for every 30 hours worked, up to five paid sick days. Oakland and San Francisco are both set to vote on laws in November that would increase the minimum wage. In addition, the ballot in Oakland would also seek to require paid sick leave.

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As a payroll practitioner, you can help your clients navigate these changes by making sure they are aware of any changes to local and state minimum wage laws and their effective dates. Ensure they are communicating any forthcoming changes to their employees in a timely manner, as well as updating any legal posters within their offices. As you manage their payroll process, make sure they have the processes in place to implement any changes by the required time.

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Payroll Accountant's Checklist for October

- Get updated employment information from clients.
- Have clients confirm employees' addresses, social security numbers and other contact information.
- Confirm year-end payroll deadlines and final federal/state deposit dates.
- Check deduction codes for any employees making charitable donations through payroll deductions. This information will be reported in Box 14 of their Forms W-2.
- Remind clients to have employees update their consents for electronic Forms W-2
- Order Forms W-2 and W-3 from the IRS for the current tax year.

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