



Year End Quick Reference Guide - December 2020

Dear Valued Client:

In an effort to help answer many of your year-end/new year payroll related questions, we have designed this Quick Reference Guide. During the close of 2020 and the roll out of the new calendar year this guide will be a helpful timesaving resource. Should you have additional questions or concerns, please call our office and speak to your Customer eXperience Representative. It has been our pleasure to serve you in 2020 and we look forward to working with you in 2021!

*****Important Note – All 2020 W-2s are required to be delivered to the SSA no later than Monday February 1st, 2021. This greatly impacts the timing in which Payville USA **MUST RECEIVE ALL 2020 EMPLOYEE AND WAGE DATA**. Please do not hesitate in forwarding any and all data to us. Any information received after the dates outlined in this document may be invoiced for late processing fees. *****

December	
24 th , Thursday	Payville USA will be CLOSING at 1:00pm – Please submit payroll prior to 12:00pm (Noon).
25 th , Friday	Payville USA will be CLOSED. This is a federal banking holiday.
28 th , Monday	DEADLINE: Last day for Tax Filing Service clients to submit 2020 4th Quarter Adjustments without incurring fees.
29 th , Tuesday	DEADLINE FOR DIRECT DEPOSIT: Last day to submit your final 2020 payroll with deposit date December 31 st .
30 th , Wednesday	DEADLINE FOR LIVE CHECKS: Last day to submit your final 2020 payroll with check date December 31 st .
31 st , Thursday	Payville USA will be CLOSING at 1:00pm – Please submit payroll prior to 12:00pm (Noon).
January	
1 st , Friday	Payville USA will be CLOSED. This is a federal banking holiday.
6 th , Wednesday	DEADLINE: Last day to submit all information for processing of W-2 and 1099 forms, as well as, submit ER Health Care coverage amounts for W-2 Forms. Additional fees may apply.
February	
1 st , Monday	DEADLINE: Last day to distribute your employees' W-2, 1099-M, and 1095-C forms.

Last Payroll of 2020

The last day to process a 2020 payroll with live checks is Wednesday, December 30th, by 4:00pm CT, for a check date of Thursday, December 31, 2020. Direct deposit checks must be processed Tuesday, December 29th, by 4:00pm, CT. Additional fees may apply after this date and time.

IRS \$100,000 (or greater) Next-Day Deposit Rule

Check dates: Wednesday, Dec. 23 rd and Thursday, Dec. 24 th FED/FICA amounts of \$100K or greater; Next-Day Deposit Rule applies	Payroll must process by Thursday December 17 th , 2020	Payville USA must have confirmation of a successful wire transfer by Tuesday, December 22 nd by 11:00am
Check date: Wednesday, Dec. 30 th and Thursday, Dec. 31 st FED/FICA amounts of \$100K or greater; Next-Day Deposit Rule applies	Payroll must process by Thursday December 24 th , 2020	Payville USA must have confirmation of a successful wire transfer by Tuesday, December 29 th by 11:00am



Employer 2020 Year End Checklist

Items to be verified PRIOR to your last payroll processing in 2020 (no later than Monday, December 28th).

- All Fringe Benefits have been reported.
- All voided checks have been reported.
- All manual checks have been reported.
- All W-2 boxes have been reported.
- All 1095 boxes have been reported.
- All 3rd Party Sick Pay has been reported.
- For Box 12 Code DD, any Employer Healthcare coverage amounts have been reported. This is optional for small employers with < 250 employees.
- All Box 14 (other) Items have been reported to your Customer eXperience Representative.
- All Pension Boxes have been checked (See Pension Plans).
- All Company Legal Name and Numbers have been verified (see pg. 3 for more details).
- Business Legal address changed? Be sure to notify the following:
 - IRS (via Form 8822)
 - IDES (via Notice of Change Form UI 50A)
 - IDOR (By phone, mail or internet)
 - Customer eXperience Representative at Payville USA
- All Employee Soc. Sec. No.'s, Names, and Addresses have been verified/updated as needed (see pg. 3 for more details). Changes submitted after Monday, December 28th may result in extra fees.
- Bank Account Changed? Request a Payville USA Bank Account Authorization form.
- Is there a planned reorganization (NEW FEIN#) in the New Year? Call Payville USA immediately.
- Prepare to report any changes/modifications to employee insurance deductions, pension amounts, etc. in 2021.
- Forward any 2021 tax frequency changes and 2021 unemployment rates prior to your 1st payroll of 2021.
- Submitted detail to your Customer eXperience Representative on any additional independent contractors (not already in the system) for whom Payville USA should produce a Form:
 - 1099-M, 1099-DIV, 1099-R, 1099-I (Provide detail regarding specific 1099 Boxes to be populated per government specifications)
- Will any year end payroll processing runs have a Fed/FICA Tax Deposit greater than \$100,000; therefore, require the IRS \$100,000 Next-Day Deposit Rule?
- If “yes,” the FED/FICA tax payment is due the next business day after check date; plan to process at least 2 business days PRIOR to your check date. Please be prepared to initiate a wire transfer to our bank to ensure your payment can be made. (Please refer to the schedule outlined on page 1 of this guide). For wire instructions, please visit our [Knowledge Base](#)
- Holidays are NOT always considered Banking Business days.
- Remember that if any two or more payroll runs, with check dates falling within the same tax deposit period, the liability is combined to determine the FED/FICA tax payment due date, even though the payrolls were run separately.

2020 Year End Data Confirmation

You have/will receive a Name & Address Verification (B425) with your first payroll check dated in December. Please make any/all necessary changes and send the changes back to us no later than Monday, December 14th, 2020.

If we do not hear back from you, we will assume all of the information contained on the report is correct. Fees may be applied if you need to make any corrections after this time.

[Page 1](#)

This page contains your Legal Name and Federal Identification Number. This is how the information will appear on your printed Federal and State Forms, such as W-2, 941, 940, 1099, etc. It is best to verify this information against a document you have received directly from the Internal Revenue Service.

[Page 2](#)

This page contains information on each state Payville USA has on file for your account. You will see the State Withholding Number, State Disability Insurance Number, State Unemployment Number and State Unemployment Rate (for all states where this information applies). If any of the information is missing or shows "Applied For". It is best to verify this information against documents you have received directly from each state.

[Page 3](#)

The next pages contain all pertinent employee information needed for completing W-2 and/or 1099 Forms. Review Social Security Numbers, Names and Addresses for accuracy. The Social Security Administration may apply fees for incorrect or missing W-2 information. Review the last column on these pages to ensure the employee type is accurate; either W-2 and/or 1099.

[Last Page](#)

All changes being returned to Payville USA must be accompanied by this Signature Page. We will not make changes without the proper authority to do so.

Remote Users – Please use the report for your review and make all needed employee changes within Evolution. Should you need to make any corrections to Social Security Numbers or Client information, please make the corrections on the report, have an authorized user sign the last page of the report, and return the information to us no later than Monday, December 28th, 2020.

Should you have any questions or require any additional support, please reach out to your Client eXperience Representative no later than Friday, December 18th, 2020.

Please fax completed form to (630) 963-9915
or email to support@payvilleusa.com



Company Name _____
Client/Co # _____
Contact Name _____
CXR Name _____

Employer New Year 2021 Checklist

- Verify your Payroll Calendar for all payroll processing/check dates in 2021. Make scheduling changes with your Customer eXperience Representative as needed.
- Verify all Time Off Accrual balances/changes and roll-over amounts.
- Report any employee withholding changes for 2021.
- Did your business change entity or reorganize beginning in 2021? Call Payville USA immediately.
- Ensure that all changes/modifications to insurance deductions for 2021 are reflected on your 1st payroll of 2021.
- Forward 2021 unemployment rates prior to your 1st payroll of 2021.
- Are you prepared to report EE and ER Healthcare costs and coverage monthly, due to the Affordable Care Act starting in 2021? (This applies to employers with over 50 full time equivalent employees.)
- Distribute and collect W-4 Forms for the tax year 2021. You may request Payville USA to print a copy of the 2021 W-4 FORM PRE-FILLED for each active employee.
 - To receive this service please "YES," complete your company information above and fax or email this form to our office. This service can help keep you in compliance with government guidelines, as a new W-4 Form should be completed each year.

YES NO

Please fax completed form to (630) 963-9915
or email to support@payvilleusa.com

Company Name _____
Client/Co # _____
Contact Name _____
CXR Name _____

Quarter End Hold Questionnaire

1. Will all payments to employees be processed on or before Wednesday, Dec. 30th 2020? YES NO

See page 1 for specifications concerning any Fed/FICA liability of 100K or greater; Accelerated Deposit Rules will apply.

- a. If you answered "No," please list all exceptions:

2. Will all voids to employee records be completed on or before Monday, Dec. 28th 2020? YES NO

- a. If you answered "No," please list all exceptions:

3. Will all 3rd Party Sick Pay records be submitted in writing on or before Monday, Dec. 28th 2020? YES NO

- a. If you answered "No," please list all exceptions:

4. Will all Fringe Benefits be submitted in writing on or before Monday, Dec. 28th 2020? YES NO

See page 1 for specifications concerning any Fed/FICA liability of 100K or greater; Accelerated Deposit Rules will apply.

- a. If you answered "No," please list all exceptions:

If you answered "No" to any of the above questions and your company utilizes our tax filing services, Please complete the "Waiver of Penalty & Interest Form" in this guide and fax both pages to our office.

Please note: While this is our busiest time of year, we like to give all of our clients the individual attention they deserve. Please allow enough time for us to address your individual payroll needs.

See page 1 for specifications concerning any Fed/FICA liability of 100K or greater; Accelerated Deposit Rules will apply.

Please fax completed form to (630) 963-9915 or
email to support@payvilleusa.com

Company Name _____
Client/Co # _____
Contact Name _____
CXR Name _____

Penalty and Interest Waiver Form

Federal ID# _____ - _____

Payroll Processing Date _____

Payroll Check Date _____

Reason for prior period payroll:

Client authorizes Payville USA to process a prior period payroll, and understands that the tax deposits associated with this payroll may be late, according to the Internal Revenue Service and State/Local payroll tax deposit schedules. Client accepts responsibility for payment of all penalties and interest that may be imposed by the agencies to which payments are due.

If Client requests, Payville USA will review, research and resolve any notices with respect to the above-mentioned prior period payroll, at the rate of \$ 75.00 per hour.

The individual whose signature appears below warrants that he or she possesses the full power and authority to execute this form.

Authorized Agent Name

Title

Authorized Agent Signature

Date

PayvilleUSA Authorization

Date

Please fax completed form to (630) 963-9915
or email to support@payvilleusa.com

Company Name _____
 Client/Co # _____
 Contact Name _____
 CXR Name _____

Bonus Payroll Preparation Questionnaire

Please answer the following questions concerning your Bonus Payroll Processing.

1. Run Bonus Checks WITH our normal payroll? YES or NO
 YES: Should Bonus dollar amounts be on separate checks? YES or NO

2. Run a separate payroll for Bonus Checks? YES or NO
 If YES: Indicate the Bonus Payroll Check Date _____/_____/_____

Bonus Check Specifications

Please Check Selections

(Specifications will apply to ALL employees. Please note any exceptions.)

Bonus dollar amounts listed are: Payment Type NET \$ GROSS \$

Direct Deposit Update Only/Manual Check Live Check

Override Federal Income Tax:

Suppress Flat Percent _____% Flat Dollar \$ _____ 2020 Supplemental Rate Flat 25%

By Tax Freq: Wkly Bi-wkly Semi-mthly Mthly Quarterly Annual

(PER IRS, ALL SUPPLEMENTAL INCOME > \$1 MILLION MUST BE TAXED AT A FEDERAL FLAT RATE OF 39.6%)

Override State Income Tax:

Suppress Flat Percent _____% Flat Dollar \$ _____

By Tax Freq: Wkly Bi-wkly Semi-mthly Mthly Quarterly Annual

Social Security/Medicare Taxes:

6.2 % and 1.45% respectively - Not Optional

Voluntary Deductions:

Suppress All? YES NO (if no see below)

Check all that should be deducted from Bonus Checks:

401K/Def. Comp Insurance Loans Union Garnishments Other _____

Please list any other special instructions: _____



Company Name _____
 Client/Co # _____
 Contact Name _____
 CXR Name _____

Fringe Benefit Preparation Questionnaire

Please answer the following questions concerning your Fringe Benefits. If your company has MORE than one type of Fringe Benefit; please submit a separate copy of this form for EACH different benefit type.

Who will be paying the EE portion of the Social Security and Medicare tax (FICA)?

- Company Employee Benefit is not taxable for FICA

Who will be paying the EE portion of the Federal, State, and Local income taxes?

- Company Employee

How should the applicable FICA, Federal, State, and Local income taxes calculated on the benefit be handled in the payroll system?

- Withhold *only* FICA from the EE
 Withhold *all* applicable taxes from the EE
 Do not gross up the wages; rather *offset* the taxes with a misc. deduction in order for the Company to pay all applicable Withholding taxes for the EE on this Fringe benefit if there are not enough wages to cover the taxes
 Please *gross up* the wages in order for the Company to pay all applicable Withholding taxes for the EE on this Fringe benefit

What type of Fringe Benefit (circle one): Auto GTLI Child Care

2% Shareholders Ins. (FICA Taxable) 2% Shareholders Ins. (Non-FICA Taxable)

125 Plan Dependent Care Moving Expense Other _____

Special Instructions: _____

	EE Name/EE No.	Fringe Benefit Amt \$		EE Name/EE No.	Fringe Benefit Amt \$
1		\$	5		\$
2		\$	6		\$
3		\$	7		\$
4		\$	8		\$

If we have questions on any of the above, please list a contact for us: Contact: _____ at

(_____) _____ - _____ or e-mail _____.

Is this contact your Accountant/CPA? Yes No

Please fax completed form to (630) 963-9915
 or email to support@payvilleusa.com

Affordable Care Act

All clients with 50 or more Full Time Equivalent Employees must complete the Health Care Plan Information and ACA Solutions Agreement found [HERE](#) on our webpage in order to begin the year end process for ACA forms and filing. **If you have previously completed the ACA Solutions Agreement, you DO NOT need to complete a new one.*

This information needs to be returned to us no later than Monday, December 28th, 2020.

All information should be emailed to aca-info@payvilleusa.com or faxed to (630) 963-9915

Any ACA implementation information received after that time will not be guaranteed for timely form distribution to your employees and subsequent filing with the Internal Revenue Service. Late information may also incur additional implementation fees.

Employee Health Care Offer Information Needed to Complete Form 1095C

Those clients who have completed the necessary implementation documents for the Affordable Care Act will be receiving an Excel Spreadsheet the week of December 18th. This spreadsheet will need to be completed in its entirety and *returned to Payville USA no later than Tuesday, December 29th, 2020.* Individual employee Health Care Offer Information will need to be provided to ensure accurate completion of Form 1095C.

- The spreadsheet will be pre-populated with each employee's name.*
- In the column titled "Benefit Eligible" select Yes or No for each employee. If the employee is NOT "Benefit Eligible", you DO NOT need to provide any additional information on the spreadsheet.*
- You will need to provide the appropriate codes for Boxes 14 and 16 on Form 1095C (Find details [HERE](#)).*
- If there were changes during the year, you will need to provide the start date for each change.*
- You will need to designate the Policy Origin. You will be provided with a list of available options.*
- If your Health Insurance Policy is Self-Insured, please contact our offices immediately. There will be spouse and dependent information needed in addition to all employee information.*

Year-End Related Fees

Service	Fees
W-2 processing base charge	\$60.00
W-2 per charge	\$7.00 each
W-2 mailed directly to employees, per charge	\$1.00
Re-open previous year payroll	\$275.00
Re-open previous year payroll after a 2019 payroll has been processed	\$500.00
Duplicate W-2	\$35.00
W-2C correction – made after January 8 th ; change made to data: name, address, social security number	\$60.00
Amended Quarterly Return (per form)	\$100.00
Zero Quarterly Returns	\$75.00
1099 processing base charge	\$60.00
1099 per charge	\$6.00
1099 mailed directly to employees, per charge	\$1.00
Year-End delivery/handling charge	\$13.00
1095-C processing base charge	\$60.00
1095-C per charge	\$7.00
1095-C mailed directly to employees, per charge	\$1.00
Form 8027 Tip Income Return (restaurants)	\$77.25
Report – FICA Tip Tax Credit Report	\$31.00