



The 10 Payroll Rules That HR Professionals Should Know

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Topics

- 2018 Tax Changes
- Forms – 2019 W4
- State of AK Unemployment Insurance Rates
- Direct Deposit Fraud
- Payment of Wages-Regular Rate of Pay
- Paying Employee Tax-Gross Up
- Deceased Wages
- 9 80's work schedule
- DOL payroll records
- W2 tip

2018 Tax Changes

TCJA
Tax Cuts & Jobs Act

- ❖ Bicycle commuting
- ❖ Employee achievement Awards - clarified
- ❖ Transportation fringe benefits
- ❖ Relocation benefits

2019 FormW4

Draft form & Instructions June 2018

- ❖ Considering new types of compensation
- ❖ Considering a creative addition to your benefits
- ❖ Communicate constantly and consistently
- ❖ Focus on the customer-our employees
- ❖ IRS Check Up

State of AK UI Rates

Alaska UI rates are based on quarterly wage declines

- ❖ Artificially created quarterly declines
- ❖ Option forms
- ❖ http://www.labor.alaska.gov/estax/forms/toc_for_ms.htm

Direct Deposit Fraud

- Email or employee self service
- Size of the employer
- Location of employees
- Direct deposit form
- Banking institutions
- Process and procedures
- ACH rules and timing

9/80 work schedule

Compressed schedule-Changing the workweek

- ❖ Nine days in a two week period
- ❖ Not more than 40 hours in a workweek
- ❖ 8-9 hour days 1-8 hour day
- ❖ 8 hour day is split into two 4 hour portions starting the work week
- ❖ Document the work week
- ❖ Submit "Flexible Work Hour Plan" to the State of Alaska

DOL WHD Record Keeping

- Payroll records are kept 3 years for the DOL (IRS is 4 years)
- Workweek
- Hours worked each day
- Total ours worked each workweek
- Basis on which employee is paid
- Regular hourly pay rate
- Total daily or weekly straight time earnings
- Total overtime earnings for the workweek
- Deductions from wages
- Wages paid by payperiod
- Date of payment and period paid

W2 tip

- ❖ SSN name/number mismatch
 - ❖ Social Security Number Verification Service
 - SSN never issued
 - Name matches, DOB does not match
 - Name does not match, DOB not checked
 - SSN did not verify; other reason
 - SSN matches but records indicate deceased


