



2021 Year End Webinar 11.18.2021

Thank you for joining us!



- All participants will be muted during the webinar. If you have any questions, please reach out to your support rep.
- If you have any feedback, please e-mail training@ctrhcm.com
- Please register for the other 2021 webinars-they can be found on your client landing page in iSolved.

CTR Holiday Schedule



Thanksgiving – Thursday, November 25, 2021 and Friday, November 26, 2021

CTR Offices Closed.

If you normally process on Thursday or Friday, please submit your payroll by Wednesday, November 24, 2021, 4:30pm EST.

ACH Files will be transmitted as normal on Wednesday.

Christmas - Thursday, December 23, 2021 and December 24, 2021

Closing at 2:00pm EST on Thursday, December 23, 2021.

CTR Offices Closed on Friday, December 24, 2021.

If you normally process on Thursday or Friday, please submit your payroll by Thursday December 23, 2021, 11:00am EST.

ACH Files will be transmitted as normal on Thursday.

New Year – Friday, December 31, 2021

CTR Offices Closed.

If you normally process on Friday, please submit your payroll by Thursday December 30, 2021, 4:30pm EST.

ACH Files will be transmitted as normal on Thursday.

How is my payroll affected due to holiday schedule?



If your processing/check date falls on Christmas/New Year's Day:

- Refer to your payroll run schedule to see **specific impact** to your company.
- Contact your Payroll Support Representative if you want to use a different pay date **PRIOR** to entering payroll data.
- If you attempt to process your payroll after your scheduled Processing Date the system may prohibit you from processing your payroll and the payroll must be pushed through. As such, please make arrangements with your Payroll Support Representative prior to the holiday so that we can be sure your payroll is timely processed.
- Failure to process by the established deadlines may result in additional processing fees

Impact to UPS Delivery



UPS works closely with CTR to provide guidance during the holiday season to ensure that packages are delivered timely. Due to the COVID-19 pandemic which will cause a major influx in shipping this holiday season UPS has suspended their “Service Guarantee” for all shipments other than Next Day Air.

As a result, CTR will automatically enroll all our clients to receive expedited shipment of their payroll packages according to the schedules below. This will come at an additional cost to our clients but feel that it is warranted to ensure payroll packages are delivered timely. The additional fee will be added as a one-time billing item which will be added to your last payroll processed in January 2022. ***If you wish to opt-out of expedited shipment or make alternate arrangements, please contact your Customer Support Representative by Friday, December 10, 2021.***

Effective 12/13/21, all payroll packages will be shipped UPS Next-Day Air. Normal delivery will resume 1/3/2022.

Go Paperless!



We ask our clients that receive a payroll package to consider the following options as we navigate the holiday season and flip the calendar to 2022 while dealing with the stress of a pandemic.

- **Go Paperless!** Sign up for Employee Self Service. This will allow employees to access their direct deposit vouchers online. This is a **WIN** for everyone and shipping fees are reduced or in some cases eliminated.
- **Encourage employees to sign up for Direct Deposit.** This is another **WIN** for the employee as it is convenient. No need to make that trip to the bank putting more time back in the employee's day. It also guarantees that employees are paid on time. If the employee does not have a traditional bank account, no problem! Ask your Customer Support Representative for information on our pay card option.

These options are easy to implement. If you would like to hear more about these options, please contact your Customer Support Representative.

Important to Remember!



All adjustments made after **Friday, December 31, 2021** may result in penalties from tax agencies and CTR may charge additional fees for correcting or revising returns.

CTR will begin processing quarterly returns on **Wednesday, January 5, 2022** and W-2s will print on **Wednesday, January 5, 2022**. If you plan on having changes, you must notify us in writing by Tuesday, **January 4, 2022, 12:00pm EST**. This notification should be sent to your Customer Support Representative. CTR will acknowledge receipt of this notification by Tuesday, **January 4, 2022, 12:00pm EST**.

2020 EMPLOYER SS Tax Deferral



Did you defer the employer social security tax in 2020 due to COVID-19?

Remember: Your employer social security tax deferral stopped with your last payroll of 2020.

How will I coordinate the payback of the social security tax amounts due?

Reminder: Any SS ER taxes deferred need to be paid back—at least 50% of deferral (per quarter) is due by 12/31/2021. The remaining amount is due by 12/31/2022. CTR will be reaching out to you in early December to discuss tax impound date and repayment. Your response will be required. If you don't respond we will not impound or pay the deferrals, and you will face penalties from the IRS.

Have you received an IRS installment notice?

The IRS has recently issued installment notices instructing you how much needs to be paid for each period. Please provide copies of those notices to CTR, so that we can verify and compare with our records.

Have you already paid some (or all) of the deferrals?

Please let us know if you have already made some deferral payments, particularly if you have done it without our knowledge. We need to indicate this in our system, and it will affect how much you need to repay by 12/31/21 and 12/31/22.

Taxes Can Be So Taxing



- CTR is happy to assist our clients whenever possible, but CTR cannot advise you on tax matters.
- Tax decisions should be made in consultation with your company accountant, CPA, or Tax Attorney
- When a special item is presented to us that requires special taxation, we will configure the pay item according to your direction within the bounds of the software.



Employee Information



Did you hire a new employee in 2021? If so, you should verify:

- ✓ Social Security Number
- ✓ Employee's (Full) Legal Name—Does it match the Social Security Card?
- ✓ Employee's Address - Should be a physical address. Some Tax Agency may not allow PO Box Addresses. PO Box numbers can be reported on Address line 2 of the W-2.

Employee Summary

A screenshot of an employee summary card. At the top right is a small chat icon. Below it is a large pink circular profile picture containing the initials 'JD'. Underneath the profile picture is the name 'John Doe'. At the bottom, there are two rows of contact information: 'Home Phone' with the number '555-555-5555' and 'Address' with '123 Main Street' and 'Anywhere, PA 55555' on the next line.

Home Phone	555-555-5555
Address	123 Main Street Anywhere, PA 55555

Note: If this information is inaccurate following the 1/4/2022 W2 review deadline, you may be required to pay for a W2-C and amended returns fees.

Employee Information

After each payroll the following report will identify employee tax items that need attention:

Reporting → Reports Archive → Exceptions

Search the menu

- EMPLOYEE MANAGEMENT
- ZAYZOOM SSO
- EMPLOYEE ADMIN TOOLS
- EMPLOYEE SELF-SERVICE
- CLIENT MANAGEMENT
- PAYROLL PROCESSING
- REPORTING**
 - Report Archive**
 - Report Writer
 - Quarterly Reports On-Demand
 - Client Reports
 - My Reports
 - My Reports Queue
 - Check Print Back

Report Archive

* Pay Date Year: 2021

Payroll Status	Payroll Type	Run #	Period Begin	Period End	Run Date	Pay Date	Last of Month
Complete	Regular Payroll	426	11/1/2021	11/7/2021	11/10/2021	11/12/2021	
Complete	Regular Payroll	423	10/25/2021	10/31/2021	11/3/2021	11/5/2021	
Complete	Regular Payroll	421	10/18/2021	10/24/2021	10/27/2021	10/29/2021	✓
Complete	Regular Payroll	419	10/11/2021	10/17/2021	10/20/2021	10/22/2021	
Complete	Regular Payroll	417	10/4/2021	10/10/2021	10/13/2021	10/15/2021	

Output Item	Status
Payroll Summary	GENERATED
Payroll Register	GENERATED
New Employee and Change Audit	GENERATED
Exceptions	GENERATED
Alert Occurrence Count Report	GENERATED
Alerts Export	GENERATED

Regenerate Refresh

Exceptions

Generate Begin: 11/10/2021 8:38:30 AM

Generate End: 11/10/2021 8:38:33 AM

View Report

Download Report

All Tax Exceptions/Variations must be reviewed and resolved prior the last payroll run.

State Unemployment Rate Changes



- ✓ When you receive a rate notice from any state, please send it to us promptly.
- ✓ Notices can be sent by email to your support representative or to us by fax.
To expedite handling of notices sent by email, please use a subject line such as:

2022 (State Abbreviation, ex: PA) SUI Rate for – Company ID

- ✓ The rate on file for your company determines the amount impounded for this tax. If the rate is not provided until some time after its effective date this will have a large impact since the first dollars earned in the year will all be subject to the SUI tax.
- ✓ Our secure fax number is 866.748.1412

Bonus and Special Pay Runs



These payrolls MUST be processed before December 31, 2021

Please request and process as early as possible, especially if this will be done as a separate payroll run and not part of your regular payroll.

POINTS TO CONSIDER:

- ✓ If the total taxes for your special or bonus payroll run will be larger than your normal tax amount, we may need to make special arrangements to fund those taxes.
- ✓ Will you use the regular tax calculation for these pays or will the supplemental Federal and/or state rates be used?
- ✓ Will you allow these to be paid via direct deposit or do you want only paper checks to be used?
- ✓ What about deductions, like your 401k/403b/retirement deferrals? Will they be allowed? If so, remember that varying the withholding just for this pay is difficult.
- ✓ Will there be special delivery instructions for any paper checks in particular?
- ✓ If your bonus amount exceeds your approved ACH Limit Amount, you may be asked to wire the funds or provide proof of funds.

Third Party Sick Pay

TIMING:

Submit BEFORE the last payroll of the year!



Adding sick pay amounts after January 1 will delay the production of all of your W-2 forms and your tax reporting

POINTS TO CONSIDER:

- ✓ Who is responsible for reporting this on a W-2 to the employee—You or your provider?
- ✓ Did the employee pay any portion of the cost/premium either as a deduction or as a tax?
- ✓ Has the employee been receiving sick pay for more than 6 months?

Special Pay Items – Taxable Fringe Benefits



If you provide Group Term Life insurance coverage in excess of \$50,000 or Fringe Benefits to report for any employee this should be processed in the employees' pay.

TIMING

Group Term Life and Fringe Benefit should be added either with or before the last pay of the year to allow the employee to cover the taxes due. There needs to be Earnings to be processed for taxing calculations. If your employees are terminated with no live pay to process, please reach out to your Customer Support Representative for instructions.

POINTS FOR CONSIDERATION

- ✓ If the employee is not receiving any more pays and this needs to be added, how will you cover the employee's taxes?
- ✓ Are you giving out gift cards or other items that have more than a "de minimus" value?
- ✓ Do the owners/managers/key employees need to be taxed on special earnings received?

Note: For any of the above, consult your company accountant or tax advisor and provide to us specific directions on what taxes apply. Sufficient advance notice needs to be given to us to make sure we are complying with those directions.

S-Corporation Owners Health Insurance



Is your company a Subchapter S-Corporation?

Do you pay the cost of health insurance for anyone who owns 2% or more of the corporation?

IF YOU ANSWERED YES TO THE ABOVE:

- ✓ Consult with your company accountant or tax advisor.
- ✓ Provide to us any amounts that need to be added and which taxes apply BEFORE the final payroll of the year. There are differences among states regarding the taxability of these items.
- ✓ Reporting these items after January 1 can delay production of your W-2 forms for all employees and your tax reporting.



Help! My W-2 does not match my final pay stub



It probably should not match.

REASONS IT WOULDN'T MATCH:

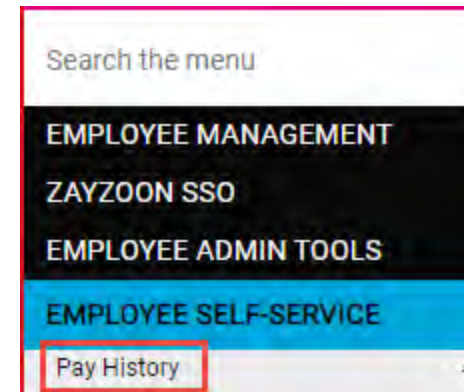
- You probably have pre-tax deductions that reduce taxable wages.
- You may have earnings code, like reimbursements, that are not taxable.
- The tax treatment of earnings or deductions may not be the same for your state or local taxes as Federal.

Help! My W-2 does not match my final pay stub



HOW TO RECONCILE

Use the employee Pay History screen and select the final pay of the year.



In the Taxes section of the Paystub you will see the year-to-date wages that are used to create the W-2 form



Taxes	Curr Dollars	Curr Wages	YTD Dollars	YTD Wages
SOC SEC EE	83.11	1340.52	2057.54	33186.16
MED EE	19.44	1340.52	481.20	33186.16
FEDERAL WH	131.59	1312.25	3300.14	32491.30
PA WH	41.15	1340.52	1018.80	33186.16
SCRANTON	13.40	1340.52	331.88	33186.16
PA SUI EE	0.85	1413.52	20.85	34743.01
SCRANTON LST	6.00	1340.52	138.00	33186.16

Reconciling All Employee W-2's



W-2 RECONCILIATION REPORT

- This report can be run at any time but is most useful after the final payroll of the year
- Navigate to **Reporting** → **Year End Reports on Demand**
- Choose W-2 Reconciliation Summary

A screenshot of a software interface. On the left is a dark blue sidebar with white text. The top section is 'Year End Reports On Demand' in a blue header, with 'Reports to CD' below it. Below that are 'SYSTEM MANAGEMENT' and 'SECURITY' in white text on a black background. On the right is a light blue menu with a yellow highlight on the bottom item, 'W-2 Reconciliation Summary'. The menu items are: 'W-2 Copy B and C VI', 'W-2 Copy D Employer', 'W-2 Packing List', 'W-2 Pressure Seal', and 'W-2 Reconciliation Summary'.

Paperless Forms



CTR has a feature that offers your employees the ability to “opt-out” of receiving all paper year-end tax forms W2/ACA/1099.

When this feature is turned on for your company, employees will be presented the option to opt out of paper year-end forms the next time they login to their employee self-service.

Employees who “opt out” will be able to retrieve an electronic copy of their year-end forms under **Employee Self-Service → W2/ACA/1099 Forms**. We will post the Electronic Copies approximately 1/14/2022 (This is subject to change).

Verifying if this Feature is Active for your Company

- If you would like this feature turned on you must notify us before your last payroll of 2021.
- Many employers have already chosen to activate this feature within their iSolved setting and have notified CTR.
- If you are unsure of whether you currently have this feature activated in your iSolved setting and whether employees have already opted out of receiving a paper W2s for 2021, you can navigate to **Reporting → Client Report → Electronic Tax Form Delivery Status**.
 - If the date field is empty for all employees, then you are not offering this service, or no employees have opted out of receiving paper copies.
 - If you do see a date field next to the name of some employees that means that the employees have opted out of receiving paper forms. Terminated employees will always receive a paper W2 form.

Paperless Forms



Remind employees who have opted out of paper forms

- You may have employees who forget that they have opted out of receiving paper forms. We recommend that it is good practice to send a quick email notifying employees where they may retrieve their electronic year-end forms in their employee portal.
 - The employer can do this under [Employee Self-Service](#) → [W2/ACA/1099 Forms](#) (to reprint individual forms).
 - To get a PDF of employer copies, see under [Reporting](#) → [Year End Report Archive](#) → [1099-MISC Copy C Employer/ ACA 1094-C and 1095-C Employer/W-2 Copy D Employer](#). This will provide a PDF version of all employer copies of tax forms for your employer records. Any employee who has elected electronic delivery will include an **'ESS Copy Only'** watermark.

Year End Tax Forms Electronic Delivery



Year End Report Archive

- Employees that are not receiving a printed W2 will not appear in the W2 Pressure Sealed report in the Year End Report Archive. The client will only see W2s for the employees that received a printed W2.
- The employer W2 Copy D will include all W2s. However, the employees that are using the electronic version, will have a watermark identifying ESS Copy.

<input type="checkbox"/> Void		a Employee's social security number 321-13-2321		OMB No. 1545-0008			
b Employer identification number (EIN) 47-1787654		1 Wages, tips, other compensation 1515.50		2 Federal income tax withheld 156.15			
c Employee's name, address, and ZIP code Measurements, INC 100 S Main Winston Salem, NC 27104		3 Social security wages 765.70		4 Social security tax withheld 93.96			
		5 Medicare wages and tips 1515.50		6 Medicare tax withheld 21.97			
		7 Social security tips 749.80		8 Allocated tips			
d Control number acvMP - 55		9		15 Dependent care benefits			
e Employee's first name and initial Abbie 123 Elm CHICAGO, IL 60616		Last name Aastor		11 Nonqualified plans			
		12a See instructions for box 12 DD 435.00		12b			
		13 Statutory employee, nonstatutory employee, partner, self-employed		12c		12d	
		14 Other		12e		12f	
f Employee's address and ZIP code		16 State wages, tips, etc. 1515.50		17 State income tax 62.11			
18 State IL	Employee's state ID number	19 Local wages, tips, etc.	20 Local income tax	21 Locality name			

Form **W-2** Wage and Tax Statement
Copy D - For Employer

2017

Department of the Treasury - Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Masking SSNs on Year-End Forms



- In order to protect employee Personal Information, the IRS is now allowing employers to mask the Social Security on employee year-end forms including W2s, 1099s, and 1095-C forms.
- If you would like to add the masking feature to your year-end forms, please contact your Customer Support Representative before you process your last regular payroll/pay date of 2021.
- Employer copies of the reports will not be masked. This is an all or nothing feature for all EE Copies of W2/1099/ACA Forms for employees.

Copy B—To Be Filed With Employee's FEDERAL Tax Return		W-2 Wage and Tax Statement	2020	OMB No. 1545-0008
a. Employee's soc. sec. no. XXX-XX-7410	1. Wages, tips, other comp 5800.00	2. Fed. income tax withheld 570.35		
b. Employer ID number (EIN) 34-1233322	3. Social security wages 5800.00	4. Soc. sec. tax withheld 359.60		
d. Control number dmbrp4-99154	5. Medicare wages and tips 5800.00	6. Medicare tax withheld 84.10		

Approving ACA Forms



Once you have finished previewing your ACA Forms (scroll through all pages to end to make sure no error report log), you must then “Approve” your forms in iSolved. You may preview/approve your forms on the ACA Forms Approval Screen displayed below. Approving the forms will commit the forms to the Year End Batch Print for Service Bureau printing and filing. If you fail to approve your forms in iSolved, CTR will not be able to produce or file your ACA Forms so it is crucial that you complete this final step. **Note: ACA forms will be printed and shipped separately from W-2s!**

ACA Forms Approval

A screenshot of the 'ACA Forms Approval' screen in the iSolved system. At the top, there is a 'Report Information' section with a dropdown menu for '*Reporting Year:' set to '2021' and a label 'Report Type for Selected Year: ACA 1094-C and 1095-C Employer'. Below this are five large, light-blue buttons with icons and text labels: 'Preview Forms' (magnifying glass over a document), 'Preview Export with Audit' (document with an 'X'), 'Run Alerts' (document with a warning triangle), 'Approve Forms' (green checkmark in a circle), and 'Show History' (circular arrow).

ALL ACA FORMS MUST BE APPROVED Friday, January 7, 2022 (There is currently no extensions by the IRS for delivery to employees, they are due 1/31/2022, just like W2s)

Year End Checklist



To help you please use the checklist below. This is included in CTR's Year End Planning Guide:

DUE DATE	DESCRIPTION	DATE COMPLETED
11/26/2021	I have verified whether I will have Group Term Life (GTL) and/or Fringe Benefits. If I have Fringe Benefits and/or GTL, I have verified the appropriate taxation and W-2 box designation. I understand this must be entered into a live payroll on actively paid employees before last payroll of the year. Do not enter Fringe Benefits/GTL on terminated employees. Contact your Payroll Support Representative for review/instructions prior processing, if needed.	
11/30/2021	I have verified whether any employees have opted out of paper Year End Forms (these include W2, 1099, ACA) and have reminded them if necessary. This report can be found in iSolved under Reporting → Client Reports → Electronic Tax Form Delivery Status .	
12/10/2021	I have verified that my Check Dates are not on a Bank Holiday.	
12/10/2021	I have reviewed the UPS Holiday schedule to ensure Payrolls will be delivered on time.	
12/13/2021	I have previewed my ACA Forms (if applicable)	
12/17/2021	I contacted my insurance carrier regarding 3 rd party sick pay and have sent the required information to CTR to record in the payroll system.	
12/27/2021	Bonus Payroll has been processed, if needed.	
12/27/2021	I have verified that all manual and voided checks have been posted.	
1/4/2022	I have reviewed my W-2s and 1099s by 12:00pm EST, January 4, 2022 and made all corrections in the payroll system, or we have notified our Customer Support Representative of the changes.	
1/7/2022	I have approved my ACA Forms, if applicable. Remember all updates/changes must be entered in iSolved prior to approval.	
2/1/2022	I have notified CTR of my state(s) SUI rate changes for 2022 by February 1, 2022. If you have not received one, contact the state for your new rate and send it to CTR.	

Questions?



CUSTOMER SUPPORT INFORMATION

Refer to the Client Landing Page for your Dedicated Customer Support Representative and their Contact Info!

Phone: 1-800-468-2794

Fax: 1-866-748-1412

Email: (See Your Client Landing Page)

MY ACCOUNT REPS



My Customer Support Representative

**Customer Support Representative
800.468.2794 ext**