



2021 Year End Planning Guide

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CTR PAYROLL SERVICES YEAR END WELCOME LETTER

November 2021

Dear Valued Client,

Enclosed, you will find your 2021 planning guide. Please use this guide to ensure a smooth and accurate year-end. If you intend to process any special/adjustment payroll(s) affecting payroll data for the year 2021, please make sure you fill out and send the form for special/bonus payrolls to your Customer Support Representative to add any necessary check dates.

Please read through the next few pages carefully to make sure you have done everything necessary to have an accurate year-end. Also, pay special attention to the Year-End Checklist, which will guide you through the crucial items that must be completed from now until the end of this year.

If you are a client **"New"** to CTR in 2021 and converted mid-year, please be sure the information provided at conversion time is accurate. Verify that all your employee's wages and taxes are correct in the system.

We hope that you have a great holiday season. Please feel free to contact us with any questions, comments, or suggestions you may have. Client feedback is always appreciated and will help us continue to provide you with the best support and solutions.

Sincerely,

CTR Payroll

IMPORTANT DEADLINES FOR YEAR END

November 26, 2021 – Notify CTR Payroll as to which types of Fringe Benefits and/or Group Term Life (GTL) you will be reporting at Year End. Needs to be reported on a Live Payroll/Actively Paid EE's due to taxation.

December 13, 2021 – Review this year-end guide, audit employee records to prepare for W-2s

January 4, 2022 – Last day to process payroll for 2021

January 14, 2022 (Tentative) – W-2/1099/ACA Forms available to all employees via Employee Self Service (ESS). If you would like this to be adjusted for a later date, you must email your Payroll Support Representative before January 14, 2022 to override.

*******If you are a have paper forms, we will deliver paper W-2/1099/ACA Forms to your delivery address on file as quickly as possible. *******

January 7, 2022 – Employers will need to approve ACA 1095 Forms for 2021 in iSolved

January 31, 2022 – All W2/1099/ACA Forms must be provided to employees

HOW TO USE THIS GUIDE

This guide is provided to assist you in remembering all your year-end adjustments. We strongly recommend you review all this information carefully. Please also review this guide with your accounting department or accounting firm.

PLEASE REMEMBER

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

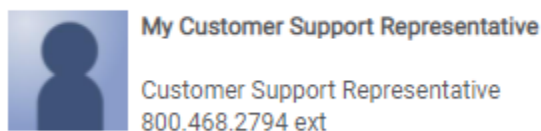
CUSTOMER SUPPORT INFORMATION

Phone: 1-800-468-2794

Fax: 1-866-748-1412

E-mail: You can find the email and contact information for your assigned Customer Support Representative on the Landing Page of iSolved (the below will be populated with your Customer Support Representative's info).

MY ACCOUNT REPS



WHAT YOU NEED TO DO

- Which items will affect the accuracy of my W-2 Forms?
- **Third-Party Sick Pay:** Contact your disability insurance carrier for summaries of all sick pay made by a third party. Review the information provided by your insurance carrier. Send CTR any reports that have not been entered. This information must be reported, so your employee's year-to-date earnings are accurate. The employer's portion of FICA must be deposited, as well as reported in the 4th quarter for accurate quarterly returns and W-2's. If the disability insurance carrier will not have your 4th quarter payment report to you by January 4th, please notify your Customer Support Representative that you will need your 4th quarter returns and W-2s to be placed on hold.

- **Manual Checks:** Verify that all manual payroll checks have been included and reported during the year.
- **Fringe Benefits:** Please check with your accounting department or accounting firm to determine if any adjustments/payments for fringe benefits need to be recorded. Fringe benefits include personal use of company car, group term life insurance, subchapter S corporation medical insurance premiums, reimbursement for moving expenses, and dependent care benefits. If you will need fringe benefits added, please contact your Customer Support Representative.
- **Void Checks:** Verify that any payroll checks that were voided throughout 2021 have been voided in your records.
- **Bonus Checks:** Companies preparing bonus payrolls should advise their Customer Support Representative of exactly how these items would be taxed by filling out the Request for Bonus Payroll Form, which has been provided along with this Guide. When processing your bonus payroll, be sure to remember to block any automatic deductions or earnings if applicable.

POTENTIAL PENALTIES AND INTEREST FOR LATE PAYMENTS

If you are increasing your payroll liability for the fourth quarter with an adjustment processed after December 31, 2021, the additional taxes due will be late, and your company is responsible for any and all penalties and interest applicable. Also, should the Federal liabilities of any adjustment processed after your last normal payroll of December 2021 result in the new aggregated Federal liabilities exceeding \$100,000, the total taxes will be considered late, and your company is responsible for any and all penalties and interest applicable to this situation.

PAYROLL LIABILITIES FOR BONUS AND YEAR-END PAYROLLS

Should you need to process a payroll for year-end bonuses and/or adjustments, either as a separate process or included in a normal payroll cycle, please be aware that you may need to wire the funds to the CTR bank account two days before the check date. **We will require a bank wire if the total payroll/tax liability is more than \$200,000 (unless prior arrangements have been made with CTR).** In addition, please make sure you process any additional payroll runs at least 2 business days before the check date. Please contact your Customer Service Representative for wire instructions.

The deadline for submitting a payroll that contains any direct deposits is 2:00pm two days before the check date (i.e., 2:00pm on 12/8 for check date of 12/10).

Please consult with your Customer Support Representative beforehand if you believe this may apply to your company.

CHECK DATES

With Christmas and New Year holidays, it is critical that you review your payroll calendar to ensure your check dates are properly reflected. December 25th and January 1st are banking holidays. Therefore, direct deposit transactions cannot be effective on these days. If your normal check date falls on one of these dates and you choose not to change your check date, your employees' direct deposit transaction will not be deposited until the next available banking day. Please take a moment to review your calendar prior to starting your payroll.

*****Note: If holiday falls on Sunday, Federal Reserve will be closed on Monday.**

YEAR END RELATED FEES

Service	Fees
W2 Reprints	\$15/each
W2C	\$35/each
Amended Returns	\$150 Base Fee \$25 Per Return

HOLIDAY PROCESSING

Our office will be closed for the Christmas holiday on Friday, December 24, 2021 and the New Year holiday on Friday, January 1, 2022.

CTR will be closing early at 2:00pm EST on Thursday, December 23, 2021. If you are submitting a payroll on Thursday, December 24, 2021, we ask that the payroll be submitted by 1:00pm EST for processing. In the event that you cannot meet the 1:00pm EST processing deadline, please notify your Customer Service Representative by Friday, December 17, 2021 so that we may accommodate you.

UPS – UNITED POSTAL SERVICE

UPS works closely with CTR to provide guidance during the holiday season to ensure that packages are delivered timely. As the COVID-19 pandemic continues to cause influx in shipping UPS has suspended their “Service Guarantee” for all shipments other than Next Day Air. As a result, CTR will automatically enroll all 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 to future payrolls in 1st quarter of 2022. *If you wish to opt-out of expedited shipment or make alternate arrangements, contact your Customer Support Representative by Friday, December 10th.*

UPS SHIPPING SCHEDULE

- **December 13th to December 30th** – CTR will automatically ship all payroll packages via UPS Next Day Air. If your office is closed or has adjusted hours during this period, please contact your Customer Support Representative to see if contactless pick up is an option. *If your package is typically 100% direct deposit vouchers and would like to opt-out please contact your Customer Support Representative by Friday, December 10th.*
- **January 3rd** – Normal shipment methods elected by clients will resume.

NOTE: If you receive a payroll package on a regular basis, please consider the following options as we navigate the holiday season and flip the calendar to 2022.

- **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 an 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.

REPORTING AMOUNTS ON FORM W-2, BOX 14

The IRS allows employers to use Form W-2, BOX 14 (Other) to report information to their employees (e.g., charitable contributions, union dues). CTR can set up specific earnings/deduction codes to print in Box 14. If you want an earning/deduction code to print in Box 14, please notify your Customer Support Representative.

COST OF EMPLOYER SPONSORED HEALTH COVERAGE FORM W-2 REPORTING

The Affordable Care Act requires employers to report the cost of coverage under an employer-sponsored group health plan. Reporting the cost of health care coverage on Form W-2 does not mean that the coverage is taxable. The value of the employer's excludable contribution to health coverage continues to be excludable from an employee's income, and it is not taxable. This reporting is for informational purposes only.

Who does the reporting requirement apply to?

Employers that provide "applicable employer-sponsored coverage" under a group health plan are subject to the reporting requirement. This includes businesses, tax-exempt organizations, and Federal, state, and local government entities (except with respect to plans maintained primarily for members of the military and their families).

Reporting is mandatory for employers filing 250 or more Form W-2s. For certain smaller employers (those preparing fewer than 250 W-2 forms), the IRS has made this requirement optional. If this requirement applies to you or if you wish to do optional reporting, please contact your Customer Support Representative.

How is it reported?

The value of the health care coverage will be reported in Box 12 of the Form W-2, with Code DD to identify the amount. There is no reporting on the Form W-3 of the total of these amounts for all the employer's employees.

In general, the amount reported should include both the portion paid by the employer and the portion paid by the employee.

An employer is not required to issue a Form W-2 solely to report the value of health care coverage for retirees or other employees or former employees to whom the employer would not otherwise provide a Form W-2. If you need more information, please contact your Customer Support Representative.

***It is your responsibility to preview your W-2s and verify the amounts in Box 12 DD prior to printing W-2s. Review W-2s prior to December 1st and contact your Customer Support Representative for changes that you need made. Additional fees will be charged if you fail to report changes that result in reprinting of W-2s.

2022 LIMIT CHANGES

Below are the wage base limits for 2022 as announced by the Social Security Administration:

- **OASDI:** 6.2% up to \$147,000
- **MEDICARE:** 1.45% with no limit on wages
- **ADDITIONAL MEDICARE TAX:** 0.9% for all wages paid in excess of \$200,000. (please note: this tax is for employees only; employers will not pay this extra tax)
- **Maximum Contribution for 401(k), 403(b), 457:** \$20,500
- **Maximum Catch-Up Contribution:** (for above plans) \$6,500
- **Maximum Simple Plans:** \$14,000
- **Qualified Parking Limits:** \$280 a month

Please Note: The above limits are as of the published date in October. Please consult with your tax advisor to determine if any of the above limits have been revised.

W-2/1099-MISC-NEC-R PREVIEW

As part of the year-end process, we require that all clients review their W-2/1099s. **Employee W-2/1099 information must be correct as the IRS may charge a penalty for filing W-2/1099 forms with incorrect information.** As part of your review, please verify the following:

- The spelling of Employees' first and last names
- Accuracy of Social Security numbers- Please review employees' Social Security number, especially for new employees who started working for your company in 2021. Incorrect Social Security numbers will cause penalties to be imposed by the Social Security Administration. Every employee MUST have a Social Security number.
- Accuracy of employee addresses. They must have a home address entered.
- ***You can review your W-2s by running the reports called [Employee W-2 Preview](#) and [Employee W2 Verification](#). These are available in under [Reporting → Client Reports](#). If you have 1099 employees, you can review your 1099-MISC-NEC-R Forms by running the reports called [1099-MISC Copy C Employer](#), [1099-NEC Copy C Employer](#), and [Employee 1099-R](#). These reports are available under [Reporting → Year End Reports On Demand](#). Also, if you are taking advantage of our employee portal within iSolved, we recommend that you require all employees to verify their Social Security numbers, which appear on their Employee Profile.

Please review your W-2/1099's for accuracy and make any corrections in your payroll system on or before 12:00pm EST, January 4, 2022. Any correction made after January 4, 2022, will require a new W-2/1099s to be produced or W-2c/Corrected 1099. This will result in an additional charge. All W-2/1099s will be delivered via UPS Ground unless otherwise requested.

W-2 REFERENCE GUIDE

Below is a quick reference listing of identification codes used in Box 12:

- Code A** Uncollected Social Security taxes on tips
- Code B** Uncollected Medicare taxes on tips
- Code C** Taxable cost of group-term life insurance over \$50,000.00
- Code D** Elective deferrals to a section 401(k) cash or deferred arrangement (including a SIMPLE 401(k) arrangement)
- Code E** Elective deferrals to a section 403(b) salary reduction agreement
- Code F** Elective deferrals to a section 408(k)(6) salary reduction SEP
- Code G** Elective deferrals to a section 457 (b) deferred compensation plan
- Code H** Elective deferrals to a section 501(C)(18)(D) tax-exempt organization plan
- Code J** Sick Pay not included as income (Non-Taxable)
- Code K** Tax on excess golden parachute payments
- Code L** Non-Taxed Portion of employee business expense – (substantiated)
- Code M** Uncollected social security taxes on group term life insurance over \$50,000.00 for former employees
- Code N** Uncollected Medicare taxes on group term life insurance for over \$50,000.00 for former employees
- Code P** Excludable reimbursed moving expenses
- Code Q** Nontaxable combat pay
- Code R** Employer contributions to an Archer medical savings account
- Code S** Employee salary reductions for a Section 408(p) **SIMPLE** retirement account
- Code T** Employer-provided (or employee salary reductions for) adoption expenses
- Code V** Income from exercise of non-statutory stock option(s)
- Code W** Employer and Employee contributions to an employee’s health savings plan
- Code Y** Deferrals under section 409A nonqualified deferred compensation plan
- Code Z** Income under section 409A on a nonqualified deferred compensation plan
- Code AA** Designated Roth contributions to a section 401(k) plan
- Code BB** Designated Roth contributions under a section 403(b) salary reductions agreement
- Code DD** Cost of employer-sponsored health coverage
- Code EE** Designated Roth contributions under a governmental section 457(b) plan
- Code FF** Permitted benefits under a qualified small employer health reimbursement Arrangement
- Code GG** Income from qualified equity grants under section 83(i)
- Code HH** Aggregate deferrals under section 83(i) elections as of the close of the calendar year

Contact your tax advisor for advice on how to identify wages and benefits on Form W-2. Be sure to notify your Customer Support Representative as early as possible.

IRS FEDERAL DEPOSIT NOTICE

In late November 2021, the IRS will mail tax deposit frequency change notices to all employers who have a change in their deposit frequency for 2022. If you receive one of these notices, it is very important that you fax or email the notice to your Customer Support Representative so that we can update our records. **We do not automatically receive this information.**

UNEMPLOYMENT INSURANCE RATE CHANGE FOR 2022

We do not automatically receive this information from your state(s). When you receive these notices, it is very important that you either fax or email the complete notices to your Customer Support Representative, so we can update our records. This information is very important for your 1st quarter returns in 2022. You should receive this information sometime in the 4th quarter. If you have not received a rate notice by February 1, 2022, please call each of your state unemployment offices to receive your new rates and send it to CTR.

If your state unemployment tax is not paid at the correct rate, then penalties will be assessed by the tax agency, and your company may lose your discounted rate for FUTA tax. The IRS look back period for FUTA tax is 2 years. If the IRS finds that your company did not pay 90% of its unemployment tax on time, then the IRS will increase your FUTA tax due. Any penalties or additional tax due will be the client's responsibility.

MINIMUM WAGE CHANGES (FEDERAL AND STATE LEVELS ONLY)

(These are for quick reference; the client is responsible for verifying proper local, state and federal wage compliance based on their individual work locations)

*****Employers are responsible for updating their employees' pay rates to reflect minimum wage. The iSolved system won't automatically make these adjustments.**

STATE MINIMUM WAGE RATE INCREASES					
***ALL AMOUNTS IN THIS CHART ARE IN EFFECT AS OF JULY 1, 2021, UNLESS OTHERWISE INDICATED (GENERAL INDUSTRY, PRIVATE SECTOR ONLY; DOES NOT INCLUDE TIPPED EMPLOYEES)					
STATE	HOURLY RATE	EFFECTIVE	STATE	HOURLY RATE	EFFECTIVE
FEDERAL	\$7.25	7/24/2009	Montana	\$9.20	1/1/2022
Alaska	\$10.34	1/1/2022	Nebraska	\$9.00	1/1/2016
Arizona	\$12.80	1/1/2022	Nevada – Without Health Benefits	\$10.50	7/1/2022
Arkansas	\$11.00	1/1/2021	Nevada – With Health Benefits	\$9.50 ^{NV}	7/1/2022
California >= 26 Employees	\$15.00	1/1/2022	New Jersey – Most Employers	\$13.00	1/1/2022
California < 26 Employees	\$14.00	1/1/2022	New Jersey – Seasonal Employers	\$11.90 ^{NJ}	1/1/2022
Colorado	\$12.56*	1/1/2022	New Jersey – Agricultural Employers	\$11.05	1/1/2022
Connecticut	\$14.00	7/1/2022	New Mexico	\$11.50	1/1/2022
Delaware	\$10.00	1/1/2022	New York City, Nassau, Suffolk, Westchester Counties	\$15.00	12/31/2021
District of Columbia	\$15.20	7/1/2021	The rest of New York State	\$13.20 ^{NY}	12/31/2021
Florida	\$10.00 \$11.00	9/30/2021 9/30/2022	Ohio	\$9.30	1/1/2022
Hawaii	\$10.10	1/1/2018	Oregon – Portland Metro	\$14.75	7/1/2022
Illinois	\$12.00	1/1/2022	Oregon – Standard	\$13.50	7/1/2022
Maine	\$12.75	1/1/2022	Oregon – Nonurban Counties	\$12.50	7/1/2022
Maryland >= 15 Employees	\$12.50	1/1/2022	Puerto Rico	\$8.50	1/1/2022
Maryland <= 14 Employees	\$12.20	1/1/2022	Rhode Island	\$12.25	1/1/2022
Massachusetts	\$14.25	1/1/2022	South Dakota	\$9.95	1/1/2022
Michigan	\$9.87	1/1/2022	Vermont	\$12.55	1/1/2022
Minnesota – Large Employers >= \$500,000 in Gross Revenue	\$10.33	1/1/2022	Virginia	\$11.00	1/1/2022
Minnesota – Small Employers <\$500,000 in Gross Revenue	\$8.42	1/1/2022	Washington	\$14.49	1/1/2022
Missouri	\$11.15	1/1/2022	West Virginia	\$8.75	1/1/2016

^{NV}Nevada employers may only pay the state's lower minimum wage rate if the health benefits for such workers qualify under provisions in a bill signed May 21, 2019, by Gov. SteveSisolak (D).

^{NJ}Seasonal employers who work from May 1 to Sept. 30, small employers with fewer than six employees.

^{NY}Separate rates for fast-food workers.

*Proposed.

2021 FUTA CREDIT REDUCTION INFORMATION

There is one U.S. territory this year that have an outstanding Federal Unemployment Account (FUA) loan, based on high unemployment rates. This requires employers in these states to owe an increased amount of Federal Unemployment Tax Act (FUTA) payments for 2021. The following is the official list of states affected:

STATE	NORMAL FUTA RATE	2021 FUTA CREDIT REDUCTION	NET 2021 FUTA RATE	2021 FUTA CREDIT REDUCTION	2021 BCR ADD-ON	TOTAL 2021 FUTA RATE	FUTA TAX PER EMPLOYEE
Virgin Islands	0.6%	2.7%	3.3%	3.3%	0.0%	3.9%	\$273

What this means to our clients:

If your company operates a location in one of these states listed above, then your FUTA tax amount will increase by the state's credit reduction percentage times your taxable wages for the whole year of 2021. This is an additional amount above the 0.6% CTR impound that always occurs after you process payroll.

For example, if you have FUTA taxable wage of \$100,000 in the Virgin Islands, then there will be an additional tax amount owed of \$3,300 ($\$100,000 \times .033 = \$3,300$). This is only for FUTA wages for employees who worked in the Virgin Islands.

What if your company has multiple workplaces in multiple states? For example, if you have FUTA taxable wages of \$100,000, but only \$50,000 of the wages were for the Virgin Island employees, and \$50,000 wage was for Pennsylvania workers, then your company would only have an additional FUTA tax liability of \$1,650 ($\$50,000 \times .033 = \$1,650$).

This will be impounded in a payroll run in December before your last payroll of the year.

POTENTIAL FUTURE CREDIT REDUCTIONS

Many states have borrowed federal funds to pay for the surge in unemployment benefit claims caused by the Covid-19 pandemic. Half of the states that borrowed in 2020 have since repaid those loans, while several states remain at risk of being assessed credit reductions for 2022.

For a state to be assessed a credit reduction, it must have a balance from the federal unemployment tax account on Jan. 1 of two consecutive years and on Nov. 10 of the year that the reduction would be assessed.

California, Colorado, Connecticut, Illinois, Massachusetts, Minnesota, New Jersey, New York, Pennsylvania, and Texas had loan balances Jan. 1, 2021, and [continue to have loan balances](#), according to the Treasury Department's Bureau of the Fiscal Service. These states may be at risk of a credit reduction of 0.3% for 2022 if balances remain Jan. 1, 2022, and Nov. 10, 2022, with the additional amounts due Jan. 31, 2023. The credit reductions would raise federal unemployment tax costs per employee to \$63 from \$42 for employers in affected states.

***Source BNA

AFFORDABLE CARE ACT REPORTING

The Patient Protection and Affordable Care Act (ACA) requires any employer with 50 or more Full-Time Equivalent (FTE) Employees in the previous calendar year to offer medical benefits to full-time employees and report this information to the Internal Revenue Service at the end of each calendar year. This information will be reported on the 1094-C and 1095-C IRS forms. Employers with less than 50 Full-Time Equivalent employees in 2021 who offered self-insured medical plans are required to report on the 1094-B and 1095-B Forms. CTR is providing an ACA Reporting service to assist employers who are required to report. If you have signed up for CTR's ACA Reporting service, please read the instructions below regarding previewing and reviewing your ACA Forms. If you are unsure whether you need to report for 2021, please contact your customer support representative for assistance.

PREVIEWING YOUR ACA FORMS IN ISOLVED:

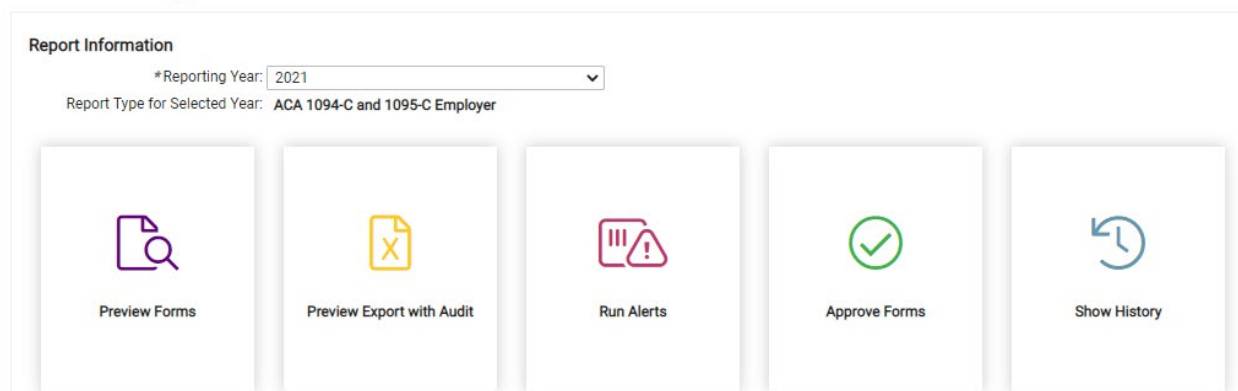
You may preview your ACA Forms in the iSolved System under [Client Management](#) → [ACA Setup Options](#) → [ACA Forms Approval](#).

When previewing your forms, please do the following:

- 1) Ensure that there is a 1095-C form for each Full-Time employee who was employed in 2021
- 2) Review the ACA Form Preview Guide in detail while reviewing your ACA Forms. If you have not received a copy of this guide from CTR, you may download a copy on your iSolved Home Page under "Quick Links."

Note: While CTR will produce and file the ACA Forms for clients who have signed up for ACA Reporting Services, it is the client's responsibility to review each ACA Form and ensure that the information reflected on the form is accurate.

ACA Forms Approval



Additional Resources:

<https://www.irs.gov/affordable-care-act/employers>

<https://www.irs.gov/pub/irs-dft/i109495c--dft.pdf>

APPROVING YOUR ACA FORMS IN ISOLVED:

Once you have finished previewing your ACA Forms, you must “Approve” your forms in iSolved. You may approve your forms on the ACA Forms Approval Screen displayed above. 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. **ALL ACA FORMS MUST BE APPROVED BY JANUARY 7, 2022. Any changes after you approve your ACA Forms will not be updated or included in the forms or filing. If additional changes are needed, please reach out to your CTR Payroll Support Representative. FAILURE TO APPROVE YOUR FORMS BY THIS DEADLINE MAY RESULT IN LATE OR INCOMPLETE FILING AND/OR PRINTING.**

Please Note: It is the customer’s responsibility to ensure 1094 and 1095 information is accurate and up to date. Should the files reject or come back as “Accepted with Errors,” fees will apply for sending additional corrected files to the IRS.

MASK SSN FOR EE YEAR END REPORTS

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. ER Copies will not be masked.

ANNUAL PAPERLESS YEAR-END TAX FORMS FEATURE REMINDER FOR EMPLOYERS

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.

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.

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.

If you would like to print a copy of your employee’s year-end tax form navigate to [Employee Self-Service → W2/ACA/1099 Forms](#).

If you would like a PDF copy of all of your year-end forms, navigate to [Reporting → Year End Report Archive → 1099-Misc Copy C Employer/ACA 1094-C and 1095-C Employer/W-2 Copy D Employer](#). Any employee who has elected electronic delivery will be included with an ESS Copy Only watermark.

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.

If you have any questions, please contact your CTR Customer Support Representative for assistance.

CLIENT YEAR END CHECK LIST

THIS IS FOR CLIENT'S USE ONLY, DO NOT RETURN THIS SHEET TO CTR

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.	

REQUEST FOR BONUS PAYROLL

Check Date: _____

**(This date also equals the effective date of
employee direct deposits.)**

Pay Period Begin Date: _____

Pay Period End Date: _____

Processing Date: _____

Taxing Options

Choose one of the following taxing options. (Consult your accountant for additional information regarding bonus taxation.) Your Customer Support Representative will use the information below to set up the appropriate taxation for your bonus payroll.

____ Take Regular Taxes

____ Take supplemental wage tax for Federal (22%) and applicable state, local, and FICA Taxes.

Payroll Options (please check all that apply)

____ Block Direct Deposit and Issue Live Checks ____ Block all voluntary deductions except for pensions

____ Block all voluntary deductions. ____ Block the voluntary deductions listed below

Special Instructions:

Shipping Instructions: Will there be any change in shipping for this payroll?

Company Code: _____

Company Name: _____

Company Representative Requesting Payroll: _____

Date Needed: _____

Please allow 24 hours' notice.

Please email this form to [your assigned Customer Support Representative](#) or fax to: 866.748.1412