

YEAR-END CHECKLIST

- Enclosed is a 2018 Payright Payroll Calendar. Your 2018 Payroll Schedule will be included with your normal payroll delivery that is closest to November 15th. The schedule report will include all of your check dates for 2018. Please make sure there is not a check date that falls on a Holiday. Please allow enough time for payroll to process and be delivered, especially during Holiday weeks. **For clients utilizing direct deposit, we require payroll submission at least two days prior to check date.** If there are any necessary changes, please make them on the payroll schedule report and fax it to 978-263-5117.
- A W2 / 1099 Edit Report will be included with your normal payroll delivery that is closest to November 15th.
 - Verify that all Employer Data on the top of this report is correct. Review the company name and address for accuracy. Verify that the Federal/State/SUI EIN numbers are correct.
 - Verify Employee Data for accuracy. The Social Security Administration (SSA) sends notices directly to employers advising them when employee names and/or social security numbers on their W-2 filings do not match what the SSA has on file. The IRS may also impose a penalty for mismatched names and SSNs. Please contact your CSR if you would like assistance in using Payright's Verification Service. Make any changes directly on the report and fax it to your CSR at 978-263-5117 before your last payroll in 2017 processes.
 - The Affordable Care Act requires all employers who will have 250 or more employees, to report employer paid health insurance costs on the W2 in Box 12 Code DD. If you have not done so please supply Payright with these amounts prior to your last payroll run.
- **Be aware of the rules governing compliance with the Affordable Care Act for your company for 2017.** Below is a link to general information regarding compliance that may have answers to questions you are asking. Payright will help with compliance with the ACA guidelines. If we have not already discussed your particular needs please contact your dedicated representative and ask them to have someone contact you regarding this issue. You can also call Linda Rahnasto at 978-393-5315 or email to lrahnasto@payrightpayroll.com.

<https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-about-Information-Reporting-by-Employers-on-Form-1094-C-and-Form-1095-C>
- Verify that special items have been submitted and/or updated prior to your last payroll submission of 2017, if applicable. If you will not have all of the following information before your last payroll runs please contact your CSR to put your W-2's on hold. W-2's will run right after your last payroll of the year. There is a fee to reprint them.
 - Third-party sick pay
 - Taxable Group Term Life Insurance
 - 1099 Payrolls
 - 2% Shareholders
 - SSN number updates and changes
 - Manual and Voided Checks
 - Taxable fringe benefits (ex: Personal use of a company owned vehicle)
 - Other Compensation – example Bonus Payouts
 - Employee business expense reimbursements
 - Dependent care benefits
 - Non-Cash payments

- Please remember that any special payroll run's or bonus runs need to be processed on Dec 27th for a check date of Dec 29th. Do you need a special report for year-end? Contact your CSR with any special requests at 978-263-5004.
- Please provide Payright with any notices regarding changes in State Unemployment Tax Rates or Tax Filing Frequency. Fax these notices to the Tax Department at 978-263-4994 or email the Tax Department at taxdept@payrightpayroll.com
- Payright Payroll Services offers Form 1099 and 1096 preparation. Contact your CSR to request these services at 978-263-5004.