



The Payroll Post

Volume 6, Issue 2

A publication for and by the members of the Atlanta Chapter of American Payroll Association

From your President...

We are off to a great start for the summer with all our normal activities - though they look a little different this year. Thank you for participating in the Stuff the Bus campaign again this year. Although many districts are utilizing virtual study for the first semester, the need for school supplies doesn't change. I sure did miss getting to shop for the school supplies & backpacks in person myself. We began our inaugural virtual study group sessions on July 7th & we have 20 attendees. Many thanks to all our instructors who are stepping up this summer as we navigate teaching under this new platform! We are so excited for our attendees & wish them well on their journey to payroll certification.

Stay tuned for our plans on how we will celebrate National Payroll Week as it too will be a virtual celebration this year. We would love to hear how you plan on celebrating with your teams! You may be wondering what I can do to celebrate right now. That is a great question - be sure to review the [NPW guide](#), take the [Getting Paid in America survey](#) to win a free paycheck & vacation & [make your order for NPW merchandise](#) & select our chapter when you make the order. Also, if you have a school or organization that we could teach the [Money Matters National Education Day](#) course or you want to volunteer to do so, please let me know!

Amleigh



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July 23, 2020
September 5, 2020
September 7-11, 2020

Upcoming Events:

August 13, 2020 Monthly Meeting
Online 8.30 – 10.30 a.m.

Professional Skill Set

Presented by Kellie Newsome

The meeting will be hosted by our partner,



Free Webinar for National Members
Last Day of On-Demand Congress Xstream
National Payroll Week

Free Webinar!

July 23 – 12:30 p.m. Finding a Payroll Job in a World of Remote Work - With much of the world's workforce operating out of their homes during the COVID-19 pandemic or just starting to re-enter offices, job seekers are adapting to not only an all-remote recruitment process but also the possibility of starting a new job remotely. During this webinar, you will learn: Insights on how payroll professionals can search, apply for, and interview for a job remotely; Best practices for video interviews and salary negotiations; Tips for making your first days on a new job go smoothly, without in-person interactions with your new team. Click [here](#) to register.



IRS News Essentials

Issue Number: IR-2020-144

Treasury, IRS issue guidance on reporting qualified sick and family leave wages paid

WASHINGTON – The Treasury Department and the Internal Revenue Service provided guidance in Notice 2020-54 to employers requiring them to report the amount of qualified sick and family leave wages paid to employees under the Families First Coronavirus Response Act (FFCRA) on Form W-2.

Employers will be required to report these amounts either on Form W-2, Box 14, or in a statement provided with the Form W-2. The guidance provides employers with optional language to use in the Form W-2 instructions for employees.

The wage amount that the notice requires employers to report on Form W-2 will provide self-employed individuals who are also employees with the information necessary to determine the amount of any sick and family leave equivalent credits they may claim in their self-employed capacities.

Additional information about tax relief for those affected by the COVID-19 pandemic can be found on [IRS.gov](https://www.irs.gov).

IRS Letter 2800C and Employer Federal Income Tax Withholding

IRS sends Letter 2800C, also called a “lock-in” letter, to instruct employers to follow a specific federal income tax withholding arrangement for an employee who doesn’t have enough income taxes withheld from their wages. The employee has 60 days from the date of the letter to discuss the determination with the IRS before the withholding arrangement takes effect. Starting 60 days after the date of the letter, the withholding rate in Letter 2800C is locked in and the employer must begin withholding from the employee at that new rate.

There are two situations in which the employer may withhold at a rate that is different from the rate in Letter 2800C. The first occurs if the employee submits a new [Form W-4](#) with a statement supporting a decrease in their withholding rate and the IRS approves. In this situation, the IRS will inform the employer and the employee with a Letter 2808C. Letter 2808C specifies the changes to the employee’s withholding rate that have been approved by the IRS. The changes in Letter 2808C are effective immediately. There is no 60-day waiting period.

The second situation involves increasing the rate of withholding above what is stated in the “lock-in” letter. This situation occurs if the employee submits a new Form W-4 that results in more withholding than the rate in the “lock-in” letter. In this situation, the employer may accept and process the employee’s request. The employer must disregard any new Form W-4 the employee submits that decreases the amount of withholding. Employers should block the employee’s access to make changes to online Forms W-4 if that access may allow the employee to decrease their withholding below the rate specified in a Letter 2800C.

Employers that do not withhold federal income tax from their employee as instructed by a “lock-in” letter will be liable for paying the additional tax required to be withheld.

You can find more information at [Withholding Compliance Q&As](#) and view our [Lock-In Letter Video](#).

Who qualifies for which new employer tax credit and deferral of employment tax deposits and payments?

Some employers may be confused about the qualifications for different tax credits and the deferral of employment tax deposits and payments provided in the [CARES Act. IRS COVID Tax Tip 2020-67](#), Who qualifies for which new employer tax credit? provides a brief explanation about these topics with links to more information.

Credits for paid sick and family leave

Businesses and tax-exempt organizations that have less than 500 employees and provide one or both types of leave can claim the refundable credits. Self-employed people can also claim similar credits. Some public employers must provide paid sick and family leave but aren’t eligible for the credits.

Employee Retention Credit

The Employee Retention Credit is available to employers of any size, including tax-exempt organizations. It also may be available to tribes, if they operate a trade or business. Self-employed people can’t receive the credit for their own earnings but may be able to claim the credit for wages paid to their employees. Federal agencies, state and local governments and businesses that receive Paycheck Protection Program loans don’t qualify.

Eligible employers are defined as those who operate a trade or business and experienced one of these:

- Fully or partially suspended operations because of a government order due to COVID-19
- A significant decline in gross receipts in a calendar quarter when compared to 2019

Deferral of employment tax deposits and payments

Employers may defer the deposit and payment of their share of Social Security tax and certain Railroad Retirement taxes. However, employers who receive a Paycheck Protection Program loan can’t defer their share of Social Security tax due after the lender forgives their loan.

The IRS recently issued [Publication 5419, New Employer Tax Credits](#) to help employers understand the tax credits available to them due to the coronavirus pandemic.

The handy, two-page document breaks down the details of the Employer Retention Credit and the credits for paid sick and family leave in easy-to-follow charts. Using the document, employers can quickly determine whether they're eligible for the credits, the amount of the credits and which wages apply to the credits.

"PayTalk" – the first podcast created by the APA sets itself apart from other payroll podcasts by uncovering the human side of payroll with global industry leaders, digging deep into personal anecdotes and sharing their unique wisdom. The third episode, *The Era of Payments as Policy: Part One*, host Nina Talley is joined by two guests, William Sullivan and William Dunn, CPP.



This episode covers:

- Nacha and the CARES Act
- Economic Impact Payment concerns
- Overall impact on pre-paid cards

Be sure to [subscribe on Apple Podcasts](#) now so you don't miss any episodes.

About the Host:

Nina Talley is a creative content professional who has been developing engaging experiences for high-level topics like software and healthcare for more than a decade. She previously served as the Creative Director of Health Innovators, the largest health-tech community in the southeast.

[Learn More](#) about Nina!





There is still time to place your National Payroll Week merchandise order!

Remember that your purchases go toward our entry in the Chapter Promotion NPW contest.

Calling all members of Team Payroll USA: The 2020 NPW store is officially open for business! Show off your status as a member of this elite team of payroll professionals by sporting this year's exclusive gear available at the [NPW](#) site.

When you place your order, **remember to select the Atlanta Chapter while completing the order form.** If you order using the paper order form, be sure to add Atlanta Chapter under "Registrant information" section-preferably on the "organization" line. This will allow your purchase to count towards our chapter promotion of #payrollweek.



Congratulations Hema Bhagavan!



Due to our activities during [National Payroll Week](#) in 2019, we were able to offer a scholarship for free registration to a webinar offered by the APA in 2020!

Hema is this year's winner for the National APA 2020 Webinar of her choice!

Garnishment Processing Changes Coming to Georgia



On June 29, 2020 the GA State Senate passed SB 443. This bill includes several changes to the current law as it pertains to payroll processing of garnishment withholding and remittance. A couple of significant changes to note:

- Garnishment withholdings have changed from 179 days to 1,095 days. Previously, payroll was instructed to withhold for 7 months then the plaintiff had to refile. Now that the timeframe has moved to withhold for 3 years.
- Payroll practitioner can now sign the answers without “practicing law”.
- Form changes.

The next step in the process is for the Governor to sign. As of this publication date, that has not occurred yet. To review the bill, please see:

<http://www.legis.ga.gov/Legislation/en-US/display/20192020/SB/443>



Don't miss this chance to be recognized!

Nominate your organization for a Prism Award.

Has your team **improved business practices** and **overall processes** over the last year? Show them the **recognition they deserve** by nominating them for a **2020 Prism Award**.

The annual Prism Awards are presented each year to innovative payroll departments that exhibit best practices. **Shared Services Prisms** are awarded for **excellence in demonstrating effective leadership**, while winners of **Payroll Prisms** are selected in **four distinct categories**:

- Technology
- Management
- Processes
- Overall Best Practices

Companies of **all sizes** are welcome to participate, and any department involved in **payroll, finance, or accounting is eligible**.

Deadline for submissions is July 31.



For more information, [email Dan Dycus, CPP](#), Senior Director of Education Services for APA.

Atlanta Chapter of the APA

Meetings held the second
Thursday of the month at
Marriott Atlanta Perimeter Center

246 Perimeter Center Parkway, NE, Atlanta,
GA 30346

We're on the Web!

See us at:

<https://apaatlantachapter.com/index.php>

Please visit the [Atlanta Chapter of the APA's Facebook Page](#) often to keep yourself up-to-date with the latest payroll information and information related to our chapter.

Follow Us:



About Our Organization



We are a nonprofit organization centered on providing continuing education to payroll, accounting and human resource professionals. Along with education, we offer community service opportunities for all members. We are an autonomous and independent Chapter of the American Payroll Association.

The Atlanta Chapter is an affiliated chapter of the

**AMERICAN
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ASSOCIATION**

Learn more about the APA at www.americanpayroll.org

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