



# The Payroll Post

Volume 7, Issue 3

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

From your President...

I am so excited by the free offerings we have for our members to continue their payroll education. First, we will give one member that participates in our [chapter operations survey](#) free registration to Congress in May. Second, we will award a [scholarship to one individual to honor Tracy Ravencraft, CPP](#). We will honor her passion for payroll certification and education by awarding one individual membership to the chapter for a calendar year, registration to our summer payroll certification study group, the Payroll Source and the payroll certification exam fee. In order to be eligible, survey responses and scholarship applications are due by the end of the day on March 25th. We look forward to seeing the participation in both of these offerings. Continued on page 9.

*Amleigh*



### Upcoming Events:

April 14, 2022 Monthly Meeting  
5.30 p.m. – 8.30 p.m.

In person!

[Maggiano's Little Italy](#)

4400 Ashford-Dunwoody Road  
Atlanta, GA 30346

### CPP or FPC, What do you need to know?

Presented by **CJ Easterling, CPP**

Director of Payroll, Benefits and

Employee Services

Community Loans of America



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## Free Webinar!

**[Pycards and Earned Wage Access in a Touchless World](#)** – Free for members! Recently, the California Department of Financial Protection and Innovation (DFPI) announced a new opinion letter on earned wage access (EWA). This session will discuss how that opinion impacts pycards. We will focus on how to utilize pycards to minimize both touch points and employee contact when distributing employee-related payments.

## Upcoming events (continued)

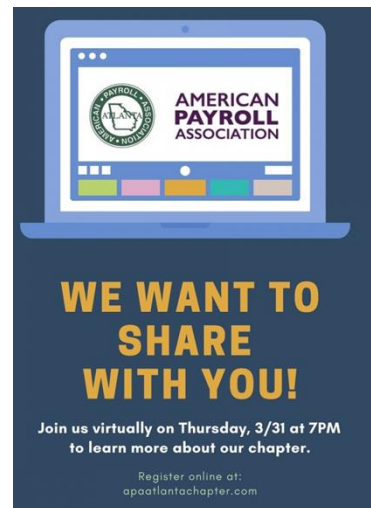
2022 is off to a great start. As you may or may not know, our Chapter entered and won(!) several National APA contests. This was accomplished by the work of our dedicated volunteers.

Whether it be working with our study groups, contributing the newsletter, facilitating a Money Matters class, recommending meeting topics and speakers or assisting with Statewide, your volunteer efforts do not go unnoticed!

We will host a [virtual Happy Hour on Thursday, March 31st at 7 PM via Zoom](#). Please plan to join us as we get together, share ideas and enjoy each other's company in a relaxed, open forum. This is a great way to get to know your fellow chapter members, hear about the work we are doing as a chapter and how your contribution could make us even better!

Register to attend for free: <https://apaatlantachapter.com/meetinginfo.php?id=143&ts=1647882579>

Have a topic for general discussion? Send to [president@apaatlantachapter.com](mailto:president@apaatlantachapter.com).



**Save the dates!**  
**Atlanta Chapter Statewide, October 6-7, 2022**  
8.30 a.m. to 5.30 p.m. each day  
Roam Perimeter Center  
1151 Hammond Drive NE  
Atlanta, GA 30346

## APA National

### **Strategic Leadership Certificate Program, April 18-20, 2022**

Interactive Virtual Event

[Download](#) Course Brochure

### **Payroll Issues for Multi-State Employers – April 11-14, 2022**

Interactive Virtual Event

[Download](#) Course Brochure

**AMERICAN  
PAYROLL  
ASSOCIATION**



*Join us in celebrating global payroll professionals!*

Save the date for the **fifth annual [Global Payroll Week \(GPW\)](#)**, 25-29 April. The festivities may not begin until April, but there are several ways to **get involved right now!**

Start by completing the [2022 "Getting the World Paid" industry survey](#) and giving GPMI **valuable insight into the state of global payroll**. Then, honor a global payroll professional in your life by submitting a nomination for GPMI's [Global Payroll Titan award](#).

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### **40<sup>th</sup> Annual Payroll Congress May 10-13, 2022**

Las Vegas, NV

Register by March 4, 2022 for two virtual bonus events

Visit the [APA Congress Website](#) for more information



### **Virtual Congress June 22-23, 2022**

[Attend](#) for free with registration of full Congress.

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## **ATTEND CONGRESS FOR FREE!!!**

Please take our [quick survey regarding our chapter operations](#) to help us improve and allow you to get the most from your involvement with our chapter.

You will be entered into a drawing for the registration fee to Congress this May. This is an almost \$2,000 Value!!! The prize must be redeemed by April 29th. You will be responsible for travel, hotel, food, etc.

Be sure to **complete the survey by March 25th!**



### **March Meeting Survey!**

We'd love to hear your feedback for our March meeting! Please click on the link below to take our survey. March 2022 Meeting Feedback ([click here to access](#)) no later than 3/25/2022. By sharing your feedback on our recent meeting, you will help us improve our meeting offerings.

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## Tracy Ravencraft, CPP Memorial Scholarship



We are accepting applications for our scholarship to honor Tracy Ravencraft, CPP. Tracy was a long-standing, very active leader in our chapter.

The goal of the scholarship is to assist a payroll professional obtain their payroll certification, either the FPC or the CPP. In order to obtain this goal, the scholarship recipient will receive membership to the Atlanta Chapter of the APA for the current year, the Payroll Source, registration for the chapter's summer study group and the cost of the payroll certification exam fee.

Applications are due by **Friday, March 25th**. The board will review the applications and select the recipient for 2022. To apply, please [download](#) the application and mail to [president@apaatlantachapter.com](mailto:president@apaatlantachapter.com).



Congratulations to Theresa Scott from TTT for being our 2022 Membership Drive drawing winner! Theresa won registration to an APA webinar.



### **Money received through ‘crowdfunding’ may be taxable; taxpayers should understand their obligations and the benefits of good recordkeeping**

#### **Understanding Crowdfunding**

Crowdfunding is a method of raising money through websites by soliciting contributions from a large number of people. The contributions may be solicited to fund businesses, for charitable donations, or for gifts. In some cases, the money raised through crowdfunding is solicited by crowdfunding organizers on behalf of other people or businesses. In other cases, people establish crowdfunding campaigns to raise money for themselves or their businesses.

#### **Receipt of a Form 1099-K for Distributions of Money Raised Through Crowdfunding**

The crowdfunding website or its payment processor may be required to report distributions of money raised if the amount distributed meets certain reporting thresholds by filing Form 1099-K, *Payment Card and Third Party Network Transactions*, with the IRS. If Form 1099-K is required to be filed with the IRS, the crowdfunding website or its payment processor must also furnish a copy of that form to the person to whom the distributions are made. The American Rescue Plan Act clarifies that the crowdfunding website or its payment processor is not required to file Form 1099-K with the IRS or furnish it to the person to whom the distributions are made if the contributors to the crowdfunding campaign do not receive goods or services for their contributions.

Prior to 2022, the threshold for a crowdfunding website or payment processor to file and furnish a Form 1099-K was met if, during a calendar year, the total of all payments distributed to a person exceeded \$20,000 in gross payments resulting from more than 200 transactions or donations.

For calendar years beginning after December 31, 2021, the threshold is lowered and is met if, during a calendar year, the total of all payments distributed to a person exceeds \$600 in gross payments, regardless of the number of transactions or donations.

Accordingly, if a crowdfunding website or its payment processor makes distributions of money raised that meet the reporting threshold, and the contributors to the crowdfunding campaign received goods or services for their contributions, then a Form 1099-K is required to be filed with the IRS. Additionally, if the distributions of the money raised are made to the crowdfunding organizer, a copy of the Form 1099-K must be furnished to the organizer; alternatively, if the distributions of the money raised are made directly to individuals or businesses for whom the organizer solicited funds, the Form 1099-K must be furnished to those individuals or businesses that receive amounts that meet the reporting threshold.

A person receiving a Form 1099-K for distributions of money raised through crowdfunding may not recognize the filer’s name on the form. Sometimes the payment processor used by the crowdfunding website, rather than the crowdfunding website itself, will issue the Form 1099-K and be included as the filer on the form. If the recipient of a Form 1099-K does not recognize the filer’s name or the amounts included on the Form 1099-K, the recipient can use the filer’s telephone number listed on the form to contact a person knowledgeable about the payments reported.

Box 1 on the Form 1099-K will show the gross amount of the distributions made to a person during the calendar year, but issuance of a Form 1099-K doesn’t automatically mean the amount reported on the form is taxable to the person receiving the form. As discussed below, the income tax consequences depend on all the facts and circumstances. If the distributions reported on a Form 1099-K are not reported

on the tax return of the recipient of the form, the IRS may contact the recipient for more information. The recipient will have the opportunity to explain why the crowdfunding distributions were not reported on the recipient's tax return.

### **Tax Treatment of Money Raised Through Crowdfunding**

Under federal tax law, gross income includes all income from whatever source derived unless it is specifically excluded from gross income by law. In most cases, property received as a gift is not includible in the gross income of the person receiving the gift.

If a crowdfunding organizer solicits contributions on behalf of others, distributions of the money raised to the organizer may not be includible in the organizer's gross income if the organizer further distributes the money raised to those for whom the crowdfunding campaign was organized.

If crowdfunding contributions are made as a result of the contributors' detached and disinterested generosity, and without the contributors receiving or expecting to receive anything in return, the amounts may be gifts and therefore may not be includible in the gross income of those for whom the campaign was organized. Contributions to crowdfunding campaigns are not necessarily a result of detached and disinterested generosity, and therefore may not be gifts. Additionally, contributions to crowdfunding campaigns by an employer to, or for the benefit of, an employee are generally includible in the employee's gross income.

Taxpayers may want to consult a trusted tax professional for information and advice regarding how to treat amounts received from crowdfunding campaigns.

### **Recordkeeping for Money Raised Through Crowdfunding**

Crowdfunding organizers and any person receiving amounts from crowdfunding should keep complete and accurate records of all facts and circumstances surrounding the fundraising and disposition of funds for at least three years.

- [About Form 1099-K, Payment Card and Third Party Network Transactions](#)
- [Understanding Your Form 1099-K](#)
- [General FAQs on Payment Card and Third Party Network Transactions](#)
- [Gig Economy Tax Center](#)

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## **Social Security Administration**

The Social Security Administration and the Office of the Inspector General (OIG) are partnering to raise public awareness about Social Security imposter scams during the third annual ["Slam the Scam"](#) Day on **March 10**. Social Security scams - where fraudsters attempt to mislead victims into making cash or gift card payments to fix purported Social Security number problems or to avoid arrest - are an ongoing government imposter fraud scheme- are an ongoing government imposter fraud scheme. For several years, Social Security impersonation scams have been one of the most common government imposter scams reported to the Federal Trade Commission. Social Security has made concerted efforts to address this issue, and extensive outreach and investigative efforts are having a positive impact, decreasing scam reports to OIG by more than 20 percent since 2020.

“I am proud of the work we have done to combat Social Security imposter scams, yet I remain deeply concerned that fraudsters continue trying to deceive people into providing personal information or money,” said Acting Social Security Commissioner Kilolo Kijakazi. “Above all, I urge people to remain alert, hang up if a scammer calls, and ignore their attempts if you receive a suspicious email, text, or letter.”

Criminals are sophisticated and there are many variations of this fraud scheme. For example, scammers may call or email saying they are from Social Security and that the person’s Social Security number is suspended or was used in a crime. The caller identification may be spoofed to appear as a legitimate government number. They may text or email fake documents in attempts to coerce people to comply with their demands. Another common tactic is citing “badge numbers.” In the latest development involving Social Security-related scams, criminals are using fraudulent Social Security letterhead to target individuals for money or personal information.

Social Security will never tell you that your Social Security number is suspended, contact you to demand an immediate payment, threaten you with arrest, ask for your credit or debit card numbers over the phone, ask for gift cards or cash, or promise a Social Security benefit approval or increase in exchange for information or money.

“As we continue working with our law enforcement partners and partners from the private sector to combat these sinister schemes, I urge consumers to simply hang up the phone, or delete suspicious texts and emails, without responding to the scammers,” Social Security Inspector General Gail Ennis said. “That is the easiest and most effective way to avoid falling prey to these vicious scams.”

The events include:

- 1 p.m. ET: @SocialSecurity and @TheSSAOIG participate in a Spanish-language #OjoConLasEstafas on Twitter hosted by @USAgovespanol.
- 3 p.m. ET: @SocialSecurity and @TheSSAOIG participate in a #SlamTheSlamChat on Twitter hosted by @USAgov.
- 7 p.m. ET: [Facebook Live](#) with the SSA Office of the Inspector General and the Division of Consumer & Business Education at the Federal Trade Commission.

Social Security employees do occasionally contact the public by telephone for business purposes. Ordinarily, the agency calls people who have recently applied for a Social Security benefit, someone who is already receiving payments and requires an update to their record, or a person who has requested a phone call from the agency. If there is a problem with a person’s Social Security number or record, Social Security will typically mail a letter.

To report a scam attempt, go to [oig.ssa.gov](https://oig.ssa.gov). For more information, please visit [www.socialsecurity.gov/scam](https://www.socialsecurity.gov/scam) and [www.socialsecurity.gov/antifraudfacts/](https://www.socialsecurity.gov/antifraudfacts/).

## "PayTalk" –



### EPISODE 23: The Joy of HRIS

In this podcast: *(available March 4, 2022)*

- The basics of HRIS
- How to expand your career or company into HRIS
- The intersection of payroll and systems technology



### Breaking News...

Well, it could be! We are looking for contributors to write an article for our newsletter. We need you! Submit your articles to [lvandervelden@constangy.com](mailto:lvandervelden@constangy.com). If your article is selected and published in our monthly newsletter, you will receive a free registration to one of our virtual monthly chapter meetings!

## From your president... (continued from cover page)

As another officer year comes to a close, I want to express my sincere appreciation for our board members and committee chairs! We wouldn't be where we are today as a chapter without the support they have offered me and their dedication to keeping our chapter connected and engaged through the COVID-19 pandemic.

Amanda Riley, CPP - Secretary  
CJ Easterling, CPP - Treasurer  
Denise Meredith-Mitchell, CPP - Board Member  
Alonzo Pitts, CPP - Board Member  
Candace White, FPC - Board Member  
Lisa Vandervelden, CPP - GLO  
John Hunt, CPP - Co-Webmaster

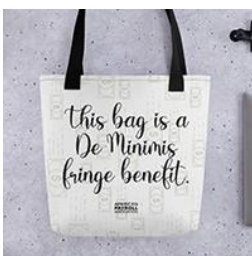


Maxine Lloyd, FPC - Hospitality Chair  
Priti Rughani, CPP - Hospitality Chair  
Stacey Seminara, CPP - Community Outreach Chair  
CJ Easterling, CPP - Education Chair  
Lisa Vandervelden, CPP - Newsletter Chair  
Candace White, FPC and Lisa Vandervelden, CPP - NPW



Show off your payroll pride!

Celebrate being a payroll professional with the unique payroll-themed products available at the [APA merchandise store](#)! From mugs to aprons, tote bags, and much more, there's something for everyone. And with a variety of options to choose from, you can pick the payroll merch that fits your style or to gift to a payroll professional in your life!



SHOP NOW



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## Atlanta Chapter of the APA

Meetings held the second  
Thursday of the month

Alternating Breakfast and  
Dinner Meetings

### 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  
PAYROLL  
ASSOCIATION**

Learn more about the APA at [www.americanpayroll.org](http://www.americanpayroll.org)

## Thank you to our Atlanta Chapter Partners!

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