



Year End Packet 2019

**PAYROLL
SYSTEMS**
a division of **JRBT**

Year End 2019

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Payroll Systems Clients,

The year 2019 is coming to a quick close and it is time to review information for year-end processing and Forms W-2. In order to timely and accurately process information for your entity and employees, we have included the following items for your reference and review.

- Bonuses
 - All bonus run requests must be received 5 business days prior to the desired check date
 - Late requests will be subject to a \$25 expedite fee
 - Please use the enclosed Bonus Request Form
- Holiday Notices
 - Thanksgiving – closed ½ day November 27th and all day November 28th and 29th
 - Christmas – closed December 24th through December 26th
 - New Years – closed January 1, 2020
 - Please see holiday notices for early submission deadlines
- 2019 Employee Verification
 - Please return by December 9, 2019
- 2019 Year-End Payroll & W-2 Required Information
 - Please return by December 9, 2019

Return by 12/9/19 to be entered into a drawing for a \$50 Amazon gift card!

If you have any questions regarding the year end packet, please do not hesitate to contact us.

Very truly yours,

Vicki Stalnaker, CPA, CPP

Director of Operations

DIRECT LINE & FAX: (254) 761-1677

MAIN: (254) 776-4190

EMAIL: vicki_stalnaker@jrbt.com

Hannah Hensley, CPP

Payroll Tax Specialist

DIRECT LINE & FAX: (254) 761-1643

MAIN: (254) 772-2259

EMAIL: hannah_hensley@jrbt.com



Bonus Payroll Form

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Company Name: _____

Payment Method

<input type="checkbox"/> Regular Payroll Next Regular Check Date: _____	<input type="checkbox"/> Separate Supplemental Payroll Desired Check Date: _____
Separate checks? Yes No	

Check Type

<input type="checkbox"/> Direct Deposit	<input type="checkbox"/> Paper Check
<input type="checkbox"/> Company will issue checks in house	

*****Please provide check numbers for any bonus checks you write.*****

Calculation Type

<input type="checkbox"/> Provide Gross amounts to be taxed	<input type="checkbox"/> Provide Net amount to be grossed up
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*****Please contact Payroll Systems 1 week in advance for grossed up checks.*****

Federal Income Tax Withholding

<input type="checkbox"/> Supplemental Tax Rate (22%)	<input type="checkbox"/> Normal Tax
<input type="checkbox"/> Block Fed W/H	<input type="checkbox"/> Block Additional Fed W/H

State Income Tax Withholding (if applicable)

<input type="checkbox"/> Supplemental Tax Rate (22%)	<input type="checkbox"/> Normal Tax
<input type="checkbox"/> Block State W/H	<input type="checkbox"/> Block Additional State W/H

Deduction Information

Child Support Retirement No deductions Other _____

***** If you have an employee with a child support order in arrears, please contact the Attorney General to determine if child support must be withheld from bonus payments*****

Delivery Information

<input type="checkbox"/> Normal Delivery	<input type="checkbox"/> Pick up	<input type="checkbox"/> Fed Ex - Overnight
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***** Please attach a list of employees with their full names and bonus amounts.*****

For additional instructions, please contact your Payroll Specialist.

Authorized Signature: _____

Date: _____



Christmas Holiday Processing Schedule

Payroll Systems will be closed **Tuesday, December 24th, Wednesday, December 25th and Thursday, December 26th** for Christmas.

Banks will be closed on **Wednesday, December 25th**.

Payroll Systems will reopen on **Friday, December 27th** with normal business hours.

Paper Checks

- The following paper payroll check dates must be received by **8am Friday, December 20th**:
 - **Monday, December 23rd**
 - **Tuesday, December 24th**
 - **Wednesday, December 25th**
 - **Thursday, December 26th**
- Paper payroll check date of **Friday, December 27th** must be received by **8am Monday, December 23rd**.

Please note: Late submissions may be subject to an expedited fee. Checks must be picked up by **4pm Monday, December 23rd**. No processing or pickup will be available **Tuesday, December 24th, Wednesday, December 25th and Thursday, December 26th**.

Direct Deposit

- Direct deposit check date of **Tuesday, December 24th** must be received by **8am Thursday, December 19th**.
- Direct deposit check date of **Thursday, December 26th** must be received by **8am Friday, December 20th**.
- Direct deposit check date of **Friday, December 27th** must be received by **8am Monday, December 23rd**.

Please note: Late submissions may be subject to an expedited fee. Checks must be picked up by **4pm Monday, December 23rd**. No processing or pickup will be available **Tuesday, December 24th, Wednesday, December 25th and Thursday, December 26th**.

Bonus Checks

Bonus check run requests must be submitted 5 business days prior to the day of distribution. Please submit a completed Bonus Check Request Form (your payroll specialist can provide a copy). Late submissions may be subject to an expedited fee.



New Year's Day Processing Schedule

Payroll Systems and Banks will be closed on **Wednesday, January 1, 2020** for New Year's Day.

Payroll Systems will reopen on **Thursday, January 2nd** with normal business hours.

Paper Checks

Paper checks must be processed one day earlier than normal.

Please note: Late submissions may be subject to an expedited fee. No processing or pickup will be available on **Wednesday, January 1st**.

Direct Deposit

- Direct deposit check date of **Thursday, January 2nd** must be received by **8am Monday, December 30th**.
- Direct deposit check date of **Friday, January 3rd** must be received by **8am Tuesday, December 31st**.

Please note: Late submissions may be subject to an expedited fee. No processing or pickup will be available on **Wednesday, January 1st**.

Bonus Checks

Bonus check run requests must be submitted 5 business days prior to the day of distribution. Please submit a completed Bonus Check Request Form (your payroll specialist can provide a copy). Late submissions may be subject to an expedited fee.

Employee Verification

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With your last payroll for November, we included the report labeled - W2 Info-RETURN TO PAYROLL SYSTEMS for your review.

Please verify the following employee information to ensure 2019 Forms W-2 reflect correct employee data.

- Spelling of complete employee name
- Social Security Number
- Address with city, state and zip code
- Retirement plan and if the employee is participating.

How to make changes:

*****Portal Clients*****

Please make changes directly in Evolution Payroll and return the report per the instructions below.

If any changes are needed to a social security number, please contact Hannah Hensley at 254-761-1643 for additional portal instructions.

*****Non-Portal Clients*****

Please mark any changes directly on the W2 info report and return per the instructions below.

Return Instructions:

Return the signed (W2 Info-RETURN TO PAYROLL SYSTEMS) report to us no later than **December 9, 2019**, even if there are **NO** changes made. You can send via fax or email.

Fax: 254-772-7110

Email: payroll@jrbt.com

Additional Information:

If you did not receive the report with your payroll information or have any questions regarding the employee verification, please do not hesitate to contact Hannah Hensley, Payroll Tax Specialist, at hannah_hensley@jrbt.com or 254-761-1643.

2019 Year-End Payroll & W-2 Required Information



Company Name: _____

In order for us to prepare your W-2's, please review and complete the checklist below and return to your Payroll Specialist by **December 9, 2019**. If you have questions, please do not hesitate to contact us.

Email: payroll@jrbt.com **Phone:** 254-772-2259 **Fax:** 254-772-7110

Please note: Answers provided on this checklist may require an additional payroll run and additional payroll tax deposit for 2019. To avoid potential tax deposit penalties and interest from the IRS, the checklist must be received by the above deadline to allow for the additional payroll run and scheduling of the tax deposit before it is due.

Year end quarterly reports and W-2s will be processed in early January 2020. Any information received after the above deadline may result in reissued/amended payroll tax reports. Your account will be billed extra for additional processing time, if applicable.

1. Is the Company an S Corporation? Yes / No (Please circle)

If the answer to question 1 is yes, please provide the amount of **health insurance (and/or supplemental insurance) premiums** paid *by the corporation* for greater than 2% shareholders of the S Corporation during 2019. Amount must be included in W-2.

Shareholder name _____ Amount \$ _____
Shareholder name _____ Amount \$ _____

If the answer to question 1 is yes, please provide the amount of **group-term life insurance premiums** paid *by the corporation* for greater than 2% shareholders of the S Corporation during 2019. Amount must be included in W-2. **(not applicable if company is beneficiary)**

Shareholder name _____ Amount \$ _____
Shareholder name _____ Amount \$ _____

2. Does the Company have a 401(k), 403(b) or 457 plan? Yes / No

If answer to question 2 is yes, please provide (attach) a list of all eligible employees who received **employer contributions** for 2019. If you have a plan and there were no 2019 employer contributions, please indicate that below:

Please check if **no employer** contributions were made to the plan for 2019: _____.

3. Does the Company have a defined benefit plan? Yes / No Profit Sharing Plan? Yes / No

If answer to question 3 is yes, please provide (attach) a list of all employees eligible to participate in the plan.

4. Did any employees receive cash bonuses or cash gifts NOT previously reported to us in 2019? Yes / No

If answer to question 4 is yes, please provide (attach) a list of the employees and the cash amounts paid to them, so that we may add these amounts to their W-2's. *Cash bonuses are subject to FICA and Federal withholding. All cash bonuses should be included in payroll.*

5. Did any employees, partners or shareholders use business vehicles for personal use? Yes / No

If the answer to question 5 is yes, please provide information regarding personal use of business vehicles (Must be included in W-2's):

Name: _____
Vehicle Year & Model: _____ First Date Made Available: _____
Personal Mileage: _____ Business Mileage: _____

Name: _____
Vehicle Year & Model: _____ First Date Made Available: _____
Personal Mileage: _____ Business Mileage: _____

6. Did the Company pay for group-term life insurance coverage greater than \$50,000 on any employees? Yes / No (not applicable if company is beneficiary)

If answer to question 6 is yes, please provide (attach) information related to premiums paid for coverage greater than \$50,000 because additional premiums must be added to the employees' W-2's.

7. Did the Company pay long-term disability premiums for any employees? Yes / No

There are two options for treating the premium payments.

- a. The payment of these premiums may be made tax-free to employees. However, if this is the case, any benefits received under the policy by the employee will be subject to income tax.
- b. Alternatively, the premiums may be added to each employee's W-2 and the company payroll – subjecting the premiums to current income tax. In doing so, any benefits received by an employee under the policy will be tax-free. This method is generally encouraged.

Please contact your CPA to be advised about your options for LTD premiums.

If the premiums are to be added to the employees' W-2s, please provide (attach) the amount of premiums paid by the company for each employee.

8. Did the Company pay officer life premiums? Yes / No

If answer to question 8 is yes, please provide the following, as we may need to include the payments on the Company's payroll tax reports and W-2's.

Officer: _____ Premium Pd by Co \$ _____
Beneficiary: _____
Officer: _____ Premium Pd by Co \$ _____
Beneficiary: _____

9. Did any employees receive third-party sick pay in 2019? Yes / No

If answer to question 9 is yes, please provide (attach) the information from the insurance company regarding third-party sick pay paid during 2019, as we must include the payments on the Company's payroll tax reports and W-2's.

10. Did the company contribute to an employee's Health Savings Account (HSA)? Yes/No

If the answer to question 10 is yes, please provide (attach) a list of employees with the amounts of employer contributions.

11. Did any employees receive moving reimbursements NOT previously reported to us in 2019? Yes/No

If the answer to question 11 is yes, please provide (attach) a list of employees with the amounts of moving reimbursements, so that we may add these amounts to their W-2s.

12. How would you like W2's sent out this year? (Please circle your selection)

Pickup / **Mail to employees directly** / **Mail to business**
(postage fees will apply)

Call us if you have any questions or need assistance in completing this checklist.

Acknowledged by: _____

Title: _____ Date: _____

Reminder: Your account will be billed, if necessary, to reissue/amend quarterly reports & W-2's due to incorrect information or checklists received after December 9, 2019.

Email: payroll@jrbt.com **Phone:** 254-772-2259 **Fax:** 254-772-7110