



Payroll Tax Forum Webinars

Segment 4: Annual Adjustments and Revisions to Forms and Publications

Annual Adjustments

- Social security wage base
- Election workers – FICA threshold
- Domestic employees – FICA threshold
- Standard deduction and personal exemption
- Mileage rates
- Maximum “cents-per-mile” vehicle values
- Per diem rates
- Amounts exempt from levy
- Elective deferral and “catch-up” limits (401(k), 403(b) and 457(b))
- Qualified pension plan compensation limits
- Qualified pension plan contribution limits
- Definition of highly compensated employee
- Qualified parking, transit pass, and vanpool limits
- Health savings account limits
- Archer medical savings account limits
- Foreign earned income and housing cost exclusions
- State unemployment wage bases
- State disability wage bases and tax rates

Revisions to Forms, Publications and Reporting

- Circular E (Publication 15), Pubs.15-A and 15-B
- Form 940 and Schedule A
 - Schedule R
- Form 941
 - Schedule B
 - Schedule D
 - Schedule R
- Form 941-X
- Forms 945 and 945-A
- Form W-2
- Form W-3
- Forms W-2c and W-3c
 - Use of online Forms W-2c
- Form W-4
 - Special nonresident alien instructions
- Substitute forms requirements

- Electronic filing (W-2, Employment Tax e-file)
SSA Online W-2/W-2c filing programs