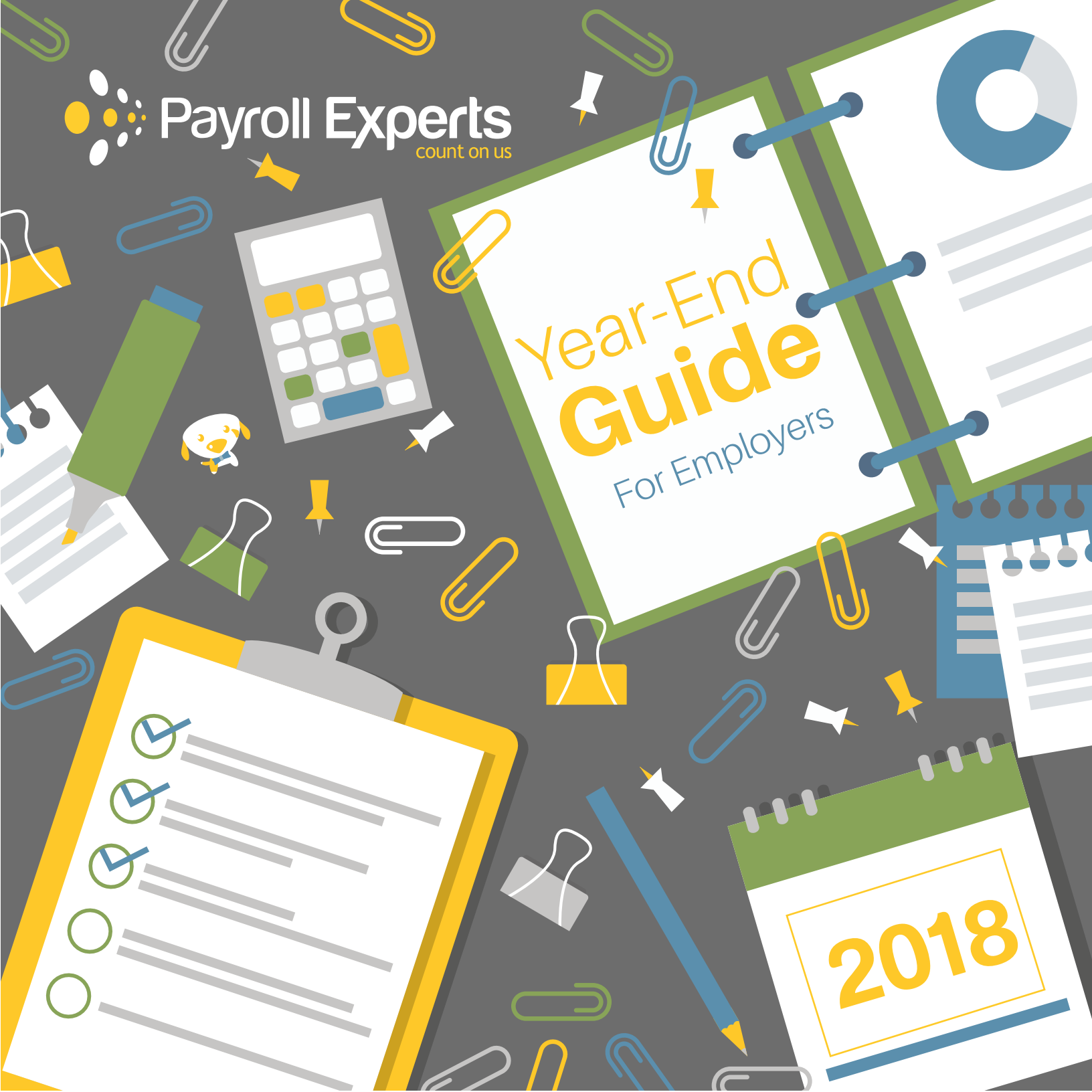


**Year-End  
Guide**  
For Employers



**2018**



# A Message from Jason Roth, Founder & President

Dear Client,

I would like to first thank you very much for your continued support. Your partnership means the world to Payroll Experts and to me personally!

2018 has been another very interesting year with countless tax and regulatory changes. We are very pleased to offer solutions with the primary function of helping our clients stay up to date with their ever changing and often very complex compliance requirements.

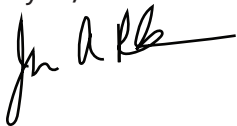
During the past year we have made a **significant investment in our client support infrastructure**. We have increased staff, brought in high level leadership and are deploying a new technology platform all designed to improve our service delivery to our clients. If you haven't already, in the coming weeks you will be receiving an invitation to register for your client portal on our support site. This will give you access to our "knowledge base", allow you to open new support tickets, see all tickets (open and closed) for your company and give you access to a chat tool providing you another means to communicate with our Client Support Team.

In addition, we have added to our already powerful mix of product and solution offerings. ***Did you know that we offer everything from Poster Compliance to the most robust, highly configurable, cloud-based Employee Engagement & Management Solutions available in the marketplace?***

In 2019, we will have a renewed focus on making sure that we understand your organizational goals to be able to proactively recommend a solution mix that fits with your current situation, as well as, your long-term goals. Please take the time to meet with your Client Support Expert to help us help you.

We are looking forward to 2019 and to our continued partnership. Your feedback and support help make Payroll Experts the best service provider in the nation!

Thank you,

A handwritten signature in black ink, appearing to read 'Jason Roth', with a long horizontal flourish extending to the right.

Jason Roth, Founder and President

# 2018 Year-End Important Dates and Deadlines

## December 6th

If you want to process special payroll runs for year-end postings, fringe benefits, wage or tax adjustments, please notify Payroll Experts as early as possible. To add unscheduled payrolls to your calendar, please complete and return the **“December 2018 Unscheduled Payrolls”** form to your Client Support Expert by December 6th, 2018.

## December 24th- Attention: Early Closure

Payroll Experts will be closing at noon, local time. Please ensure you have submitted your payroll for processing by 11:00 am to ensure timely processing.

## December 25th & January 1st

Payroll Experts and banks will be closed. These holidays may affect your processing windows, direct deposit windows and timely delivery of your payroll. You may move your processing-day up or check-date back to accommodate the holidays. Please notify Payroll Experts in advance if you would like to change processing-dates, check-dates, or delivery-dates. You are welcome to pick up your payroll from either the Scottsdale or Miramar office the same day it is processed.

## With Your Last Scheduled Payroll of the Year (No later than December 27th)

Inform Payroll Experts of all employee demographic changes with your last payroll of the year. The final deadline for providing employee changes (e.g., name, address, or SSN) is December 27th. This is to ensure W-2s reflect accurate information. **Changes made after December 27th may result in late tax payments and tax return re-run fees.**

Payroll Experts will not accept responsibility for penalties incurred due to information updated after this deadline. If you know you will have information to report after December 27th, notify your Client Support Expert as soon as possible to request a delay of processing returns. Delaying quarterly return processing may result in late tax payments, but will not result in re-run fees.

## January 4th, 2019

All 2018 payroll changes must be submitted to Payroll Experts. Changes made after January 4th will require amended returns. Amendment fees will apply.



A 2019 calendar and important dates/deadlines can be found on our website and available for download, or, simply click here!

# 2018 Bonus Payroll Processing Requirements & Standard Payroll Processing Timelines

If you are running a bonus payroll that is **less than or equal to** your normal payroll; you may run within your normal processing window. There is no need to move your processing date forward.

**Any Bonus greater than 10% of your normal payroll (Direct Deposit/Tax Liabilities/Trust) is required to run 96 hours prior to the check date including the bonus, otherwise, you will be required to wire funds. The wire must be received by 10:00 am one business day prior to check date.** Your payroll will be processed upon receipt of the wire by Payroll Experts. If the wire is not received within this timeline, your check date will be pushed to the next business day. Please note, billing will be ACH debited.

**All payrolls with a \$100,000 tax liability or greater are required to process 96 hours prior to the check date, otherwise, you will be required to wire funds. The wire must be received by 10:00 am one business day prior to check date.** If the wire is not received within this timeline, your check date will be pushed to the next business day. Please note, billing will be ACH debited.

Please be mindful of banking holidays as wires cannot be sent or received on these days.

All wires received will be billed a \$100 special handling/wire fee in addition to your normal billing.

**If you have not already received your 2019 Unemployment Rate, you will be receiving it soon. Please be sure to immediately forward the new rate notice to your Client Support Expert so we can ensure updates are completed promptly.**

## Wire Instructions:

Beneficiary Bank: Bank of America

Beneficiary Routing number: 026009593

Beneficiary Account number: 457024791948

Beneficiary Name: Payroll Experts ACH Account

Beneficiary Address: 7500 N. Dobson Rd, Suite 201, Scottsdale, AZ 85256

## Standard Payroll Processing Timeline Reminder:

All payrolls are due by 3:00pm local time for that days processing. We ask that you submit your out of state payroll by 2:00pm allowing us the time necessary to make delivery cut offs with our vendors.

We thank you in advance for your patience during this extremely busy payroll processing time of the year. Your adherence to our processing timelines and cutoffs is greatly appreciated as it allows us the opportunity to meet your payroll and year end needs in a timely manner.

# December 2018 Unscheduled Payrolls

For each unscheduled December 2018 payroll, complete and return this page by 12/7/2018.

Company Name: \_\_\_\_\_ Company Number: \_\_\_\_\_ Payroll Check Date: \_\_\_\_\_

Pay-Period Start Date: \_\_\_\_\_ Payroll Process Date: \_\_\_\_\_ Pay-Period End Date: \_\_\_\_\_

If applicable, select any overrides for the unscheduled payroll.

## Tax Override

- Calculate taxes on standard withholding & standard payroll frequency.
- Use standard tax overrides.
- For Federal & State tax overrides:

## Federal Tax

- Use supplemental rate (flat 25% or 35% federal tax depending on YTD earnings).
- Use this Federal Withholding percent (or dollar amount): \_\_\_\_\_.
- Override Federal Withholding to \$0.00.

## State Tax

- Use this State Withholding percent (or dollar amount): \_\_\_\_\_.
- Override State Withholding to \$0.00.

## Frequency Override

Override "Tax Frequency" to:

- Annual
- Quarterly
- Semi-Monthly
- Weekly
- Semi-Annual
- Monthly
- Bi-Weekly

## Direct Deposit Override

- Do not use any Direct Deposits. Print live checks only.
- If employee has multiple Direct Deposits, use the "Net Direct Deposit" only.

## Earnings & Deductions Override

- Block scheduled earnings & deductions
- If blocking scheduled earnings & deductions, block deferred compensation (e.g., 401k).

# Understanding Form W-2 Box-by-Box

**Box a** - Employee's Social Security number.

**Box b** - Employer's Identification Number (EIN).

**Box c** - Employer's name, address and ZIP code.

**Box d** - Optional control number.

**Box e** - Employee's first name and initial, last name and suffix.

**Box f** - Employee's address and ZIP code.

a Employee's social security number 123-45-6789		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) 11-2233445		1 Wages, tips, other compensation 86,648.73	2 Federal income tax withheld 11,671.26		
c Employer's name, address, and ZIP code Sample Company Name, Sample company address, CA 45678		3 Social security wages 90,398.10	4 Social security tax withheld 5,604.68		
		5 Medicare wages and tips 90,398.10	6 Medicare tax withheld 1,310.77		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Brandon		Last name Doe		Suff.	
f Employee's address and ZIP code Sample employee address, CA 56789		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employees <input type="checkbox"/>		Retirement plan <input checked="" type="checkbox"/>	
		Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c C 213.34	
				12d D 3,749.37	
15 State CA	Employer's state ID number 1235	16 State wages, tips, etc. 86,648.73	17 State income tax 3,119.33	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

**Form W-2 Wage and Tax Statement 2018** Department of the Treasury—Internal Revenue Service  
Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

**Box 1** - Total taxable wages, tips, and other compensation, including taxable fringe benefits, back pay, bonuses, commissions, severance pay, dismissal pay, and vacation pay.

**Box 1** Might not match YTD gross wages on the last year-end check as this amount reflects Gross Wages less 401k Deferrals and/or 125 Deductions.

**Box 2** - Federal income tax withheld from wages.

**Box 3** - Total wages subject to Social Security tax.

**Box 4** - Social Security tax withheld from wages and tips.

**Box 5** - Total wages subject to Medicare tax.

**Box 6** - Medicare tax withheld from wages and tips.

**Box 7** - Social Security tips. (Included in Boxes 1 and 5.)

**Box 8** - Allocated tips. (Not included in Boxes 1, 3, 5, or 7.)

**Box 9** - Not used.

**Box 10** - Dependent care benefits.

**Box 11** - Nonqualified plans.

**Boxes 12a, 12b, 12c, 12d** - Codes (See IRS Form W-2 Codes for Box 12.)

**Box 13** - Checkboxes.

**Box 14** - Other.

**Box 15** - Employer's state ID number.

**Box 16** - State wages, tips and compensation.

**Box 17** - State income tax paid.

**Box 18** - Local wages, tips etc.

**Box 19** - Local income tax.

**Box 20** - Locality name.

# IRS Form W-2

## Codes for Box 12

- A. Uncollected Social Security or RRTA tax on tips.
- B. Uncollected Medicare tax on tips.
- C. Taxable cost of group-term life insurance over \$50,000.
- D. Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that's part of section 401(k).
- E. Nontaxable Elective Deferrals under a section 403(b) salary reduction agreement.
- F. Elective deferrals under a section 408(k) (6) salary reduction SEP.
- G. Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan.
- H. Elective deferrals to a section 501(c) (18) (D) tax-exempt organization plan.
- J. Nontaxable sick pay (information only, not included in boxes 1, 3 or 5).
- K. 20% excise tax on excess golden parachute payments.
- L. Substantiated employee business expense reimbursements (nontaxable).
- M. Uncollected Social Security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only).
- N. Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only).
- P. Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3 or 5).
- Q. Nontaxable combat pay.
- R. Employer contributions to Archer medical savings accounts (MSA).
- S. Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in Box 1).
- V. Adoption benefits (not included in box 1).
- W. Income from exercise of non-statutory stock option(s) (included in boxes 1, 3 (up to Social Security wage base), and 5).
- Y. Employer contributions (including amounts elected to contributed using a section 125 (cafeteria plan) to a health savings account (HSA)).
- Z. Deferrals under a section 409A nonqualified deferred compensation plan.
- AA. Income under section 409A on a nonqualified deferred compensation plan. This is also included in box 1.
- BB. Designated Roth contributions under a section 401(k) plan.
- CC. Designated Roth contributions under a section 403(b) plan.
- DD. Cost of employer-sponsored health coverage.
- EE. Designated Roth contributions under a governmental section 457(b) plan. Does not apply to contributions under a tax-exempt organization section 457(b) plan.

For additional information, refer to: <https://www.irs.gov/pub/irs-pdf/iw2w3.pdf>

# Gross Up

For ease in calculating “grossed up” checks, please refer to the chart below.

Net Check	Gross Amount	Social Security	Medicare	Net Proof
\$50.00	\$54.14	\$3.36	\$0.79	\$50.00
\$100.00	\$108.28	\$6.71	\$1.57	\$100.00
\$200.00	\$216.57	\$13.43	\$3.14	\$200.00
\$300.00	\$324.85	\$20.14	\$4.71	\$300.00
\$400.00	\$433.13	\$26.85	\$6.28	\$400.00
\$500.00	\$541.42	\$33.57	\$7.85	\$500.00
\$600.00	\$649.70	\$40.28	\$9.42	\$600.00
\$700.00	\$757.99	\$47.00	\$10.99	\$700.00
\$800.00	\$866.27	\$53.71	\$12.56	\$800.00
\$900.00	\$974.55	\$60.42	\$14.13	\$900.00
\$1,000.00	\$1,082.84	\$67.14	\$15.70	\$1,000.00
\$1,100.00	\$1,191.12	\$73.85	\$17.27	\$1,100.00
\$1,200.00	\$1,299.40	\$80.56	\$18.84	\$1,200.00
\$1,300.00	\$1,407.69	\$87.28	\$20.41	\$1,300.00
\$1,400.00	\$1,515.97	\$93.99	\$21.98	\$1,400.00
\$1,500.00	\$1,624.26	\$100.70	\$23.55	\$1,500.00
\$1,600.00	\$1,732.54	\$107.42	\$25.12	\$1,600.00
\$1,700.00	\$1,840.82	\$114.13	\$26.69	\$1,700.00
\$1,800.00	\$1,949.11	\$120.84	\$28.26	\$1,800.00
\$1,900.00	\$2,057.39	\$127.56	\$29.83	\$1,900.00
\$2,000.00	\$2,165.67	\$134.27	\$31.40	\$2,000.00
\$2,100.00	\$2,273.96	\$140.99	\$32.97	\$2,100.00
\$2,200.00	\$2,382.24	\$147.70	\$34.54	\$2,200.00
\$2,300.00	\$2,490.53	\$154.41	\$36.11	\$2,300.00
\$2,400.00	\$2,598.81	\$161.13	\$37.68	\$2,400.00
\$2,500.00	\$2,707.09	\$167.84	\$39.25	\$2,500.00
\$2,600.00	\$2,815.38	\$174.55	\$40.82	\$2,600.00
\$2,700.00	\$2,923.66	\$181.27	\$42.39	\$2,700.00
\$2,800.00	\$3,031.94	\$187.98	\$43.96	\$2,800.00
\$2,900.00	\$3,140.23	\$194.69	\$45.53	\$2,900.00
\$3,000.00	\$3,248.51	\$201.41	\$47.10	\$3,000.00
\$3,100.00	\$3,356.79	\$208.12	\$48.67	\$3,100.00



# 2018/ 2019 Federal Limits & 2019 Tax and Wage Information

Type	2018	2019
401(k)	\$18,500.00	\$19,000.00
401(k) Catchup	\$6,000.00	\$6,000.00
Simple IRA	\$12,500.00	\$13,000.00
Simple Catchup	\$3,000.00	\$3,000.00
HSA Single*	\$3,450.00	\$3,500.00
HSA Family*	\$6,900.00	\$7,000.00
HSA Catchup*	\$1,000.00	\$1,000.00
OASDI Wage Base	\$128,700.00	\$132,900.00
FSA Contributions	\$2,650.00	\$2,700.00

\*Please note, if you are utilizing ExpertHR to perform your benefit enrollment through HRBenefits and offer an HSA, you will need to update your HSA contribution limits within your benefit plan profiles.

## 2019 Tax and Wage Information

### Federal Unemployment Tax (FUTA)

-The FUTA tax rate remains unchanged at 0.6% for 2019

Some states may require employers to pay additional FUTA amounts due to outstanding/delinquent loans.

### Social Security and Medicare Tax

-\$132,900 is the 2019 wage limit for Social Security (OASDI)

There is no wage limit for Medicare (HI).

An additional Medicare (HI) tax of 0.9% applies to wages in excess of \$200,000.00 for single taxpayers and \$250,000.00 for married filing jointly. There is no employer portion for this tax.

# Minimum Wage: Rates and Credits

(General Industry, Private Sector Only)

Note: Information is current as of 11/13/18. Please see <a href="http://www.dol.gov">www.dol.gov</a> for updated information and state specific exceptions that may apply. Many rates below may have exclusions based on individual counties, cities, locales etc.			Tipped Employees		
	Current Hourly Minimum Wage	Future Hourly Minimum Wage	Minimum Cash Wage	Based on Maximum Credit of:	Credit for Meals & Lodging
Federal	\$7.25	None	\$2.13	\$5.12	Yes
<b>Alabama</b>					
<b>No State-Mandated Minimum Wage</b>					
Alaska	\$9.84	Indexed for Inflation		Tip Credit Not Allowed	No
Arizona	\$10.50		\$7.50	\$3.00	Yes
		\$11.00 effective 1/1/19	\$8.00 effective 1/1/19		
		\$12.00 effective 1/1/20	\$9.00 effective 1/1/20		
Arkansas	\$8.50		\$2.63	\$5.87 \$5.87 effective 1/1/18	Yes
California	SEE NOTE	SEE NOTE 1	Tip Credit Not Allowed		No
		SEE NOTE 1			
		SEE NOTE 1			
Colorado	\$10.20	\$11.10 effective 1/1/19 \$12.00 effective 1/1/20 Indexed for Inflation	\$7.18 \$8.08 effective 1/1/19 \$8.98 effective 1/1/20	\$3.02	Yes
Connecticut	\$10.10		\$6.38	\$3.72	Yes
				\$3.72 effective 1/1/17	
Delaware	\$8.75	\$8.75, effective October 1, 2018 \$9.25, effective October 1, 2019 \$9.75, effective October 1, 2020 \$10.25, effective October 1, 2021	\$2.23	\$6.02	No
District of Columbia	\$13.25	\$13.25 effective 7/1/18	\$3.89	\$9.36	Yes
		\$14.00 effective 7/1/19	\$3.89, effective 7/1/18	\$9.36 effective 7/1/18	
		\$15.00 effective 7/1/20	\$4.45, effective 7/1/19		
			\$5.00, effective 7/1/20		
		Annual indexing beginning 7/1/21			
Florida	\$8.25	\$8.46 effective 1/1/19	\$5.23	\$3.02	No
Georgia	\$7.25	None	\$2.13	\$5.12	No
Hawaii	\$10.10	None	\$10.10	\$0.75	
Idaho	\$7.25	None	\$3.35	\$3.90	Yes
Illinois	\$8.25	None	\$4.95	\$3.30	Yes
Indiana	\$7.25	None	\$2.13	\$5.12	No
Iowa	\$7.25	None	\$4.35	\$2.90	Yes

# Minimum Wage: Rates and Credits Continued

(General Industry, Private Sector Only)

Note: Information is current as of 11/13/18. Please see <a href="http://www.dol.gov">www.dol.gov</a> for updated information and state specific exceptions that may apply. Many rates below may have exclusions based on individual counties, cities, locales etc.			Tipped Employees		
	Current Hourly Minimum Wage	Future Hourly Minimum Wage	Minimum Cash Wage	Based on Maximum Credit of:	Credit for Meals & Lodging
Kansas	\$7.25	None	\$2.13	\$5.12	No
Kentucky	\$7.25	None	\$2.13	\$5.12	No
Louisiana	No State-Mandated Minimum Wage				
Maine	\$10.00	\$11.00 effective 1/1/19 \$12.00 effective 1/1/20	\$5.00 \$5.50 effective 1/1/19 \$6.00 effective 1/1/20	\$4.00	Yes
Maryland	\$10.10	None	\$3.63	\$5.62 \$6.47 effective 7/1/18	Yes
Massachusetts	\$11.00	\$12.00 effective 1/1/19 \$12.75 effective 1/1/20 \$13.50 effective 1/1/21	\$3.75 \$4.35 effective 1/1/19 \$4.95 effective 1/1/20	\$7.25	Yes
Michigan	\$9.25	None	\$3.52	\$5.73	No
Minnesota	\$9.65	Indexed annual increases begin Jan. 1, 2018	Tip Credit Not Allowed		Yes
Mississippi	No State-Mandated Minimum Wage				
Missouri	\$7.85	SEE NOTE 2	\$3.93	\$3.93	Yes
Montana	\$8.30	Indexed annual increases begin Jan. 1, 2018	Tip Credit Not Allowed		Yes
Nebraska	\$9.00	None	\$2.13	\$6.87	No
Nevada	\$8.25 \$7.25 w/ health benefits	Indexed for Inflation	Tip Credit Not Allowed		Yes
New Hampshire	\$7.25	None	\$3.26	\$3.98	Yes
New Jersey	\$8.60	Indexed for Inflation	\$2.13	\$6.47	Yes
New Mexico	\$7.50	None	\$2.13	\$5.37	No
New York	\$10.40	\$11.10 effective 12/31/18 \$12.50 effective 12/31/20	\$7.50 \$7.85	\$2.90 \$3.60 effective 12/31/18 \$3.95 effective 12/31/19	Yes
North Carolina	\$7.25	None	\$2.13	\$5.12	Yes
North Dakota	\$7.25	None	\$4.86	\$2.39	Yes
Ohio	\$8.30	Indexed for Inflation	\$4.15	\$4.15	Yes
Oklahoma	\$7.25	None	\$2.13	\$5.12	Yes
Oregon	\$10.75	\$11.25 effective 7/1/19 \$12.00 effective 7/1/20 \$12.75 effective 7/1/2021	Tip Credit Not Allowed		Yes

# Minimum Wage: Rates and Credits Continued

(General Industry, Private Sector Only)

Note: Information is current as of 11/13/18. Please see <a href="http://www.dol.gov">www.dol.gov</a> for updated information and state specific exceptions that may apply. Many rates below may have exclusions based on individual counties, cities, locales etc.		Tipped Employees			
	Current Hourly Minimum Wage	Future Hourly Minimum Wage	Minimum Cash Wage	Based on Maximum Credit of:	Credit for Meals & Lodging
Pennsylvania	\$7.25	None	\$2.83	\$4.42	Yes
Puerto Rico	\$7.25	None	\$2.13	\$5.12	No
Rhode Island	\$10.10	None	\$3.89	\$6.21	No
South Carolina	No State-Mandated Minimum Wage				
South Dakota	\$8.85	None	\$4.32	\$4.43	No
Tennessee	No State-Mandated Minimum Wage				
Texas	\$7.25	None	\$2.13	\$5.12	Yes
Utah	\$7.25	None	\$2.13	\$5.12	No
Vermont	\$10.50	Indexed for Inflation	\$5.39	\$5.39	Yes
Virginia	\$7.25	None	\$2.13	\$5.12	Yes
Washington	\$11.50	\$12.00 effective 1/1/2019	Tip Credit Not Allowed		No
West Virginia	\$8.75		\$2.62	\$6.13	Yes
Wisconsin	\$7.25	None	\$2.33	\$4.92	Yes
Wyoming	\$7.25	None	\$2.13	\$3.02	No

**NOTE 1:**

California 2019 minimum wage:  
25 employees or less, \$11.00/hour  
26 employees or more, \$12.00/hour

California 2020 minimum wage:  
25 employees or less, \$12.00/hour  
26 employees or more, \$13.00/hour

**NOTE 2:**

Missouri will increase minimum wage to \$8.60 in 2019  
Missouri will increase minimum wage to \$9.45 in 2020  
Missouri will increase minimum wage to \$10.30 in 2021  
Missouri will increase minimum wage to \$11.15 in 2022  
Missouri will increase minimum wage to \$12.00 in 2023

# “Predictive Scheduling” Laws What You Need to Know

Just after a number of paid sick leave laws took affect across the country, predictive scheduling is among the newest issues employers must deal with to remain in compliance. While these laws have been primarily enacted to protect employees in the food service and retail industries from “unpredictable” schedules, the prospect of these laws reaching additional industries seems likely.

Each law is different and sometimes goes by a different name like “fair scheduling”, “predictable scheduling”, “advanced scheduling” or “restrictive scheduling”. Employer size is often taken into consideration as well. The laws typically target scheduling practices that include things like on-call shifts, posting or changing schedules with little to no advance notice, canceling shifts at the last minute, providing little to no rest between shifts and retaliating against employees who request changes to their schedule or decline to cover a shift when asked at the last minute.

If you are an employer with employees in any of the states listed below (particularly in the food service or retail industry), consider utilizing Payroll Experts scheduling tools to control scheduling practices and keep you in compliance when schedules change within a time-frame that requires additional employee pay or action.

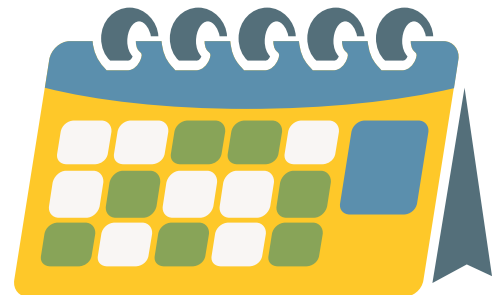
Interested in learning more? Contact your Payroll Expert today to learn how we can help!

## Legislation Passed That Involves Employee Scheduling

- San Francisco Formula Retail Employee Rights Ordinance
- Emeryville (California) Fair Workweek Ordinance
- San Jose (California) Opportunity to Work Ordinance
- New Hampshire Senate Bill 416
- New York Fair Workweek
- Seattle (Washington) Secure Scheduling Ordinance
- Washington D.C. Hours and Scheduling Stability Act of 2015
- Oregon Fair Work Week Act
- Ohio Senate Bill 331

## Areas With Scheduling Legislation in the Works

California	Maryland	Rhode Island
Connecticut	Massachusetts	
District of Columbia	Michigan	
Illinois	New Jersey	
Indiana	New York	
Kansas	North Carolina	
Maine	Ohio	



# Attention Arizona Employers: Mini COBRA Law Coming

**Beginning January 1, 2019, Arizona businesses with fewer than twenty employees will be required to offer COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985.)**

This new mandate **applies to medical group plans** only. Stand-alone dental and vision plans do not apply.

**Here's a quick recap of the full bill passed last spring by the Arizona Senate:**

**Who must comply?** Employer groups with one or more covered employees. Traditional COBRA applies to companies with 20+ employees.

**When must they comply?** At issuance of a medical plan or at the benefit plan's renewal (after 12/31/2018.)

**Which employees are eligible?** Employees covered under an employer's health benefits plan for at least three months (90 days) before the qualifying event. Also, a spouse or dependent child(ren) who is covered immediately before the qualifying event. (There are special considerations for divorce, dependency status changes, and military members. See S.B. 1217, Sections K-M.)

**How long can the coverage last?** Coverage can continue under the plan for up to 18 months (longer under certain conditions, shorter under certain conditions. See S.B. 1217, Section H.)

**Administrative fee added to full premium?** The employee will pay the full cost of coverage, including the enrollee's contribution, the employer's contribution and an administrative fee for the employer of up to 5% of the premium.

**Notification requirements?** The employer must send the employee a notification of their right to continue coverage within 30 days of the qualifying event. A written letter sent to the employee's last known address within 44 days of the event meets this requirement. A separate letter must also be sent to a covered dependent known to live at a different address. Failure to properly notify will trigger an extension to the employee's election period.

**Election?** If proper notification is given by the employer, the employee has 60 days from the date of notice to elect COBRA coverage. The employee has 45 days to provide the first month's premium.

For the full text of the bill and sections referenced above, please visit:  
<https://www.azleg.gov/legtext/53leg/2r/bills/sb1217p.pdf>

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