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Payroll Answer Book, 2016 Edition

Deborah Ellis Timberlake



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Payroll Answer Book gives payroll professionals guidance on what steps they need to take to comply with the laws and regulations governing payroll. The Q&A format helps you quickly and easily find answers to all of your employees' payroll questions.

From both a legal and practical standpoint, broad and deep coverage is given to:

- Payroll implications of the wage and hour law
- How to handle the federal employment taxation of benefits offered to employees
- Computing and paying payroll taxes
- How to handle garnishments and other deductions
- How to determine whether workers are employees or independent contractors
- What records must be kept
- What the benefits and disadvantages of direct deposit of employees' wages are
- How to treat sick pay
- How to handle a merger or acquisition
- What to ask when employees work abroad

In addition to answering the full range of payroll questions, the *Payroll Answer Book* contains <u>abundant</u> <u>examples</u> that illustrate necessary calculations.

The 2016 Edition of Payroll Answer Book has been updated to include:

- How to complete the 2016 W-2 Form
- Requirements under the *Protecting Americans from Tax Hikes (PATH) Act* provisions that are in effect for 2016 Forms W-2
- A new safe harbor for *de minimis* errors
- Revised due dates for forms
- Budget proposals for 2017 affecting unemployment
- Additional analysis about the method of acquisition of a predecessor's property being material
- And much more!

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