

The most current information on how Payroll professionals can avoid legal and procedural pitfalls, in a fast-read format, twice a month.

KEEP UP TO DATE **on** PAYROLL™

December 6, 2021

IRS FORMS & REGS ALERT

The IRS is taking another look at many of the documents you use regularly, including tax forms. We'll keep you posted on any changes, such as new ways to report.

■ RECLASSIFYING WORKERS FOR TAX PURPOSES

Item: Form 8952, *Applications for Voluntary Classification Settlement Program*.

Background: The form is for voluntarily reclassifying workers as employees and obtaining relief under the current Classification Settlement Program.

Comments due: 1/7/22.

Cite: *Federal Register*, 11/8/21.

■ CHANGE IN ACCOUNTING METHOD AND PERIOD

Reg: *Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections*.

Background: These procedures are used to request an extension of time to make certain elections, including changes in accounting method and accounting period.

Comments due: 1/4/22.

Cite: *Federal Register*, 11/5/21.

Go to www.gpo.gov/fdsys for copies of the forms.

IRS announces 401(k) limits and more for 2022: Get ready!

■ Maximum contribution amounts increasing

Employees will be able to contribute a higher dollar amount to their 401(k) plans in 2022. That's one of many increases IRS released, putting your year-end prep in high gear.

The 401(k) plan salary deferral limit will be \$20,500, the IRS said in Notice 2021-61.

The current maximum contribution amount, \$19,500, has been in place throughout 2020 and 2021.

The salary deferral limit for 403(b) plans and most 457 plans will also see that \$1,000 jump to \$20,500.

Employees age 50 or older who participate in those plans will be able to make catch-up contributions of up to \$6,500 – same as 2021.

The IRS announced additional cost-of-living adjustments for 2022, including significant changes in the limit for defined contribution (DC) and defined benefit (DB) plans:

- \$61,000 (up from \$58,000) for DC plans, and
- \$245,000 (currently \$230,000) for DB plans.

For 2022, the annual compensation limit will be set at \$305,000. That's increasing from \$290,000.

Other numbers you need

Employers that offer SIMPLE retirement accounts should note that elective deferrals will be maxed out at

(Please see 401(k) limits ... on Page 2)

New infrastructure law brings retroactive end to ERC

Employers can no longer claim a tax credit on Form 941 for keeping workers on the payroll. In fact, a new law has discontinued the employee retention credit (ERC) retroactively.

The Infrastructure Investment and Jobs Act, signed by President Biden on Nov. 15, 2021, puts an end to the ERC – effective Sept. 30, 2021.

Ongoing legislative changes

Add this legislation to the list employers have had to keep track of as they've calculated “qualified wages” and completed Form 941:

- The Coronavirus Aid, Relief, and

Economic Security Act created the ERC during the pandemic in 2020.

- The ERC had an expiration date of Dec. 31, 2020. Just a few days before that, the Taxpayer Certainty and Disaster Tax Relief Act of 2020 pushed the date to June 30, 2021.
- Then the American Rescue Plan Act set Dec. 31, 2021, as the end date.
- Now that date has been removed by the new law. As soon as IRS explains how employers that have already adjusted their tax deposits for the fourth quarter should proceed, we'll let you know.

More info: bit.ly/infrastructure635

COVID-related paid sick leave denied due to wording of doctor's notes

- NO MENTION OF EMPLOYEE'S NEED TO 'SELF-QUARANTINE'

When your company receives a doctor's note regarding an employee's medical condition and the need to take time off, how closely should you analyze the wording?

A recent lawsuit, *Piotrowski v. Signature Collision Centers LLC*, considers that issue.

A manager at the auto body shop submitted two doctor's notes in March 2020, just as the Families First Coronavirus Response Act (FFCRA) was entering the picture.

- First, on March 19, 2020, his doctor's note said he should "remain off" for two weeks.
- Second, on March 25, 2020, another note said he should "be provided with accommodations to work from home."

His employer denied both requests,

stating he had to use sick days or paid time off to cover any absences.

Getting clarification

The employer explained: The Emergency Paid Sick Leave Act (EPSLA) provision of the FFCRA required employers to provide paid sick leave for several reasons related to COVID-19, including if the employee had been advised by a health care provider to self-quarantine.

And neither doctor's note used the wording "self-quarantine."

Not a convincing argument, said the court. The employee's EPSLA claim didn't get dismissed.

Action step: Clarifying the meaning of doctor's notes can prevent problems with time-off requests.

More info: bit.ly/ffcra634

401(k) limits ...

(continued from Page 1)

\$14,000 in 2022 (bumping up from this year's \$13,500).

The limit on catch-up contributions to SIMPLE plans for individuals age 50 or over won't budge from \$3,000.

Also note these changes:

- limit for a "key employee" in a top-heavy plan under IRC Sec. 416(i)(1)(A)(i) will increase to \$200,000 (from \$185,000)
- limit for a "highly compensated employee" under IRC Sec. 414(q)(1)(B) is going up to \$135,000 (now \$130,000)
- compensation amount for a "control employee" for fringe benefit valuation under Income Tax Regs Sec. 1.61-21(f)(5)(i) will rise to \$120,000 (currently \$115,000), and
- compensation amount under Sec. 1.61-21(f)(5)(iii) will jump up to \$245,000 (this year, it's set at \$235,000).

More info: www.irs.gov/pub/irs-drop/n-21-61.pdf

SHARPEN YOUR JUDGMENT

This feature provides a framework for decision making that helps keep you and your company out of trouble. It describes a recent legal conflict and lets you judge the outcome.

■ SHOULD EMPLOYEE BE PAID FOR 17 HOURS OF OVERTIME?

"I believe my most recent paycheck should contain 17 hours of overtime," Lucinda Martin told Payroll Manager Pat Gray.

"I worked 57 hours one week, then 12 the next," she added. "So what happened to my overtime?"

"Technically, Lucinda, you worked 39 hours one week, and then 30 the next," Payroll Manager Pat Gray tried to explain.

"And as you can see here," Pat continued while she jotted down some numbers on a piece of paper, "that's 69 hours total either way."

Doing the calculations

Lucinda sighed. "But of course you know the pay period here starts on a Wednesday and goes to a Thursday, and so I ..."

"Let me stop you right there," Pat interrupted. "I think I see the problem: You're confusing a pay period with a workweek."

"What?" Lucinda asked.

"Our workweek starts on Monday and ends Sunday," Pat said, "and that's what our overtime calculations are based on – not our pay period. Therefore, we don't owe you anything extra."

Lucinda wasn't convinced.

Soon after, Pat changed the company's pay period so it'd coincide with its workweek.

The employee sued for weeks of unpaid overtime.

The employer fought back in court. Did it succeed?

- Make your decision, then please turn to Page 6 for the court's ruling.

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Research & Consulting **KEEP UP TO DATE** ON **PAYROLL™**

EDITOR: JENNIFER WEISS
jweiss@HRMorning.com

EDITOR: JESS WHITE
MANAGING EDITOR: CURT BROWN
PRODUCTION EDITOR: P.J. FRONZEO
EDITORIAL DIRECTOR: CURT BROWN

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Taxable fringe benefits? IRS provides key dollar amounts for next year

■ AVOID SURPRISES ABOUT WHAT MUST BE INCLUDED IN INCOME

The IRS has released the 2022 dollar amounts you'll need to avoid surprises about what must be included in employees' gross income.

Here's an update on what's taxable and what's not for fringe benefits your company offers employees, according to IRS Rev. Proc. 2021-45.

Commuting benefits

For qualified transportation fringe benefits, the 2022 monthly exclusion amount will inch up to \$280 (from \$270) for qualified parking and \$280 (from \$270) for the aggregate amount for transportation in a commuter highway vehicle and any transit pass.

Adoption assistance

If your company offers an adoption assistance program, the max amount you can exclude from gross income will be \$14,890 (it's \$14,440 in 2021). Note: This fringe benefit is exempt for income tax purposes only.

The excludable amount begins to phase out if the employee's modified adjusted gross income exceeds \$223,410 (currently \$216,660), and

the amount is completely phased out at \$263,410 (currently \$256,660).

Flexible spending arrangements

The salary reduction limit for health flexible spending arrangements (FSAs) will be increasing to \$2,850. Currently, it's \$2,750.

In general, a cafeteria plan may give employees a grace period of up to two months and 15 days immediately following the end of the year so they can use contributions left over in their health FSAs.

But the Consolidated Appropriations Act, 2021, allowed employers to extend the grace period due to COVID-19. Under that law, employees can be given a grace period of 12 months from the end of 2020 (heading into 2021) and 2021 (heading into 2022).

Instead of a grace period, your cafeteria plan may generally allow health FSA carryovers based on the IRS limit. For 2022, it'll be \$570 (it's \$550 now).

Here again, you have more leeway due to COVID-19 – plans can allow the carryover of all unused funds at the end of 2020 and 2021.

More info: bit.ly/fringebenefitsin2022

Latest IRS info on redesigned W-4P: The plan for 2022

During its November Payroll Industry Call, the IRS gave an update on its efforts to split Form W-4P into two forms and indicated when their use will be required.

Reminder: The current withholding certificate for pension and annuity payments will become W-4P and W-4R.

Optional use next year

Several early release versions of the redesigned 2022 W-4P have been posted on the IRS website. The fourth draft has a revision date of Nov. 5, 2021. The form itself didn't change

this time around, but the withholding worksheet did, the IRS said.

Employers shouldn't expect final versions of the W-4P and W-4R until 2022. So, the forms will be optional next year. Their required use has been delayed until 2023, the IRS revealed during its Call.

To enable withholding tables to work during 2022, a computational bridge is included in the fourth draft of the W-4P and can be relied on for programming purposes, IRS noted.

More info: www.irs.gov/pub/irs-dft/fw4p--dft.pdf

NEWS YOU CAN USE

■ DID ANY PT EMPLOYEES WORK 500 HOURS IN 2021?

As you wrap up 2021, find out: Did any PT employees work 500 or more hours? They may soon be eligible to participate in your company's 401(k) plan.

The Setting Every Community Up for Retirement Enhancement (SECURE) Act of 2019 expanded eligibility to PT employees, who, starting in 2021, work at least 500 hours for three consecutive years.

More info: bit.ly/hours635

■ IRS, STATES MAY DISAGREE ON FILING OF FORM 1099-NEC

For TY 2021, the IRS has green lighted the filing of Forms 1099-NEC, *Nonemployee Compensation*, under the Combined Federal/State Filing (CF/SF) Program.

The IRS put the form back into use for TY 2020 but left it off the CF/SF Program list in Publication 1220. It's in there for TY 2021.

Warn your colleagues in A/P to verify that a state is participating in the CF/SF Program – even if the state's included in Table 2 of Publication 1220. For example, the Delaware Division of Revenue has pointed out that the 1099-MISC, 1099-NEC and 1099-R must go directly to the state.

More info: bit.ly/comp635

■ IS REMOTE WORK INCLUDED IN EMPLOYEE HANDBOOK?

If remote work, or in some cases a mix of on-site and remote work, is here to stay at your company, take a look at your employee handbook.

In 2020, the quick pivot to work-from-home arrangements left little time for policy revisions. At a minimum, says Robert Half, ensure the handbook outlines a process for managers and employees to agree on work schedules. Then, continue the conversation over time.

More info: bit.ly/handbook635

TEST YOUR KNOWLEDGE

■ Medical support notices:

Correct protocol for Payroll

Payroll may occasionally receive a National Medical Support Notice (NMSN) for an employee from a state child support agency and have to manage pay deductions for the coverage.

Are you aware of how to handle medical child support orders? Test yourself by answering *True* or *False* to the following.

1. If you receive an NMSN for someone who no longer works at your company, you must forward the notice to your plan administrator ASAP.
2. Coverage mandated by an NMSN can be delayed if the employee isn't yet eligible to enroll due to a required waiting period.
3. Withholding limits under the Consumer Credit Protection Act (CCPA) apply to NMSNs.
4. Dental and vision plans aren't covered by NMSNs, so you don't have to send the notice to them.

ANSWERS

- Answers to the quiz:**
1. *False.* If the person is no longer an employee, check the appropriate box on the Employer Response Form and send it back to the child support agency. You only need to forward an NMSN to your plan administrator if the person is still an employee.
 2. *True.* Once the waiting period is over, your plan administrator must process enrollment for the employee and child/children.
 3. *True.* The employer must notify the issuing agency if CCPA or state guidelines prevent any additional withholding from an employee's pay.
 4. *False.* All medical benefits offered by an employer are covered by the NMSN unless otherwise specified in the notice.

More info: bit.ly/nmsn635

COMPLIANCE CHECK

See where other companies went wrong – and avoid their mistakes

This feature highlights violations of federal and state laws. You can find out how other employers got off track – and help keep your company in compliance.

Court orders employer to pay \$43M to workers

Employer: Holland Acquisition, Inc. (dba Holland Services), Washington, PA.

Business: Oil and energy services.

Law broken: Recordkeeping and overtime provisions of the Fair Labor Standards Act.

Type of violation: From August 2012 to April 2019, Holland Services incorrectly classified multiple types of employees as independent contractors. The company also failed to pay overtime and didn't keep accurate records of the daily and weekly hours employees worked.

Penalty: A consent judgment from the U.S. District Court for the Western District of Pennsylvania ordered the company to pay almost \$43.3 million in back wages and damages to 700 workers.

Government office: Dept. of Labor, Wage and Hour Division, Philadelphia District Office.

Payroll system incorrectly docked wages for breaks

Employer: GU Industrial & Business Corp., Honolulu.

Business: Restaurant operator of six Golden Coin locations.

Law broken: Overtime provisions of the Fair Labor Standards Act.

Type of violation: The employer's payroll system automatically deducted meal breaks from workers' pay whether they took them or not – and whether the breaks were long enough to qualify.

Penalty: Golden Coin had to pay

\$97,503 in back overtime wages to 137 workers. It also owes an additional \$23,240 in penalties.

Government office: Dept. of Labor, Wage and Hour Division, Honolulu District Office.

'Benched' H-1B employee owed \$85K in back wages

Employer: VoiceXnet Technologies LLC, Plano, TX.

Business: Customer management consulting company.

Law broken: Labor provisions of the H-1B visa program.

Type of violation: A nonimmigrant worker was hired as a software developer, but the company later "benched" the person, failing to give the employee work or pay the specified wages.

Penalty: The employee received \$85,405 in back wages.

Government office: Dept. of Labor, Wage and Hour Division, Dallas District Office.

Commissions weren't included in regular rate

Employer: Belle Meade Country Club, Nashville, TN.

Business: Private country club.

Law broken: Overtime provisions of the Fair Labor Standards Act.

Type of violation: Employees – who provided lessons, merchandise sales and equipment services to members and guests at Belle Meade – didn't receive the proper overtime pay. That's because commissions weren't included in overtime calculations.

Penalty: Twelve workers received \$93,750 in back overtime wages and damages.

Government office: Dept. of Labor, Wage and Hour Division, Nashville, TN, office.

Tracking local laws and regs

■ Minimum wage increasing to \$15 per hour in Tucson, AZ

On Nov. 2, 2021, Tucson voters passed Proposition 206, meaning the minimum wage will increase incrementally to \$15 per hour. The hourly rate will increase as follows:

- \$13 on April 1, 2022
- \$13.50 on Jan. 1, 2023
- \$14.25 on Jan. 1, 2024, and
- \$15 on Jan. 1, 2025.

More info: www.tucsonaz.gov

■ Daly City, CA, employers will pay higher minimum wage in 2022

A business located in Daly City or any employee working two or more hours per week in the city must pay at least \$15.53 next year.

The City Manager's Office reminds employers that they can't offset the minimum wage with fringe benefits such as health insurance, vacation time or sick leave.

More info: bit.ly/dalycity635

■ New San Francisco tax based on managerial employee's earnings

The Overpaid Executive Tax will take effect Jan. 1, 2022. A business

will need to pay an additional tax of 0.1% to 0.6% on taxable gross receipts if its highest-paid managerial employee earns more than 100 times the median compensation of San Francisco employees.

More info: bit.ly/sanfrancisco635

■ Monthly healthcare expenditure rates on the rise in Seattle

The 2022 healthcare expenditure rates have been released by the Seattle Office of Labor Standards. Under the Improving Access to Medical Care for Hotel Employees Ordinance, monthly rates for 2022 will be:

- \$459 for employee only
- \$779 for employee and dependents
- \$916 for employee and spouse or domestic partner, and
- \$1,375 for employee, spouse or domestic partner, and dependents.

More info: bit.ly/seattle635

■ Two Indiana counties have increased their tax rates

Two counties have updated their tax rates, effective Oct. 1, 2021.

According to Departmental Notice #1, in Owen County, the rate has

■ Reasons employees may need to fill out a new Form W-4

Some Payroll practitioners encourage employees to fill out a new Form W-4 in November or December of each year.

You can let employees know they may need to give you an updated Form W-4 for 2022 if, for example, they have a change involving:

- filing status on a tax return
- number of jobs worked during the year, or
- deductions or credits.

Don't forget: A Spanish version of the form is also available from IRS.

More info: www.irs.gov/formW4

gone up to 0.025 (was 0.016), and in Warrick County, the rate has increased to 0.01 (was 0.005).

More info: bit.ly/INcounties635

■ Philadelphia Tax Center will accept filings and payments

The Philadelphia Dept. of Revenue has launched a new online tax center. The cloud-based system, called the Philadelphia Tax Center, supports several taxes, including the Wage, Earnings and Net Profits Tax.

More info: bit.ly/Philadelphia635

REAL PROBLEMS, REAL SOLUTIONS

Form W-4: Getting employees past the uncertainty

Since the IRS made major changes to Form W-4 a couple years ago, I've seen a lot of puzzled looks on employees' faces as they've attempted to fill out the form.

Whether it's a new hire or a longtime employee whose personal situation has changed, uncertainty about the revised federal form is common – here at our company and beyond.

That's understandable.

After all, most employees aren't interested in reading info about their taxes.

Plus, the form and instructions

are longer and more in depth than they were before the IRS made major revisions in 2020.

That doesn't change the fact that they have to complete the form and sign it, though.

The point? Accurate withholding

I like to start with the big picture because that can sometimes help motivate people.

So, I make sure they understand the point of the W-4 is to ensure accurate income tax withholding.

I say something to employees like, "The IRS doesn't want you to owe

them, and the IRS doesn't want to owe you."

And if I can help them process what the W-4 form and instructions mean on a line-by-line basis, I try to do that, too.

For example, Step 4(c) is for extra withholding, and many of them want to add to what will be withheld each pay period.

Employees could take the form home and work on it there. But most of the time they sit down and get the W-4 completed with me nearby.

(Denita Shamel, HR manager, Beggs Pharmacy, Pryor, OK)

2022 state taxable wage bases: Critical updates you need to know

■ IMPORTANT CHANGES THAT AFFECT EMPLOYERS' TAX LIABILITY

An essential part of year-end prep is knowing your state's unemployment insurance taxable wage base for 2022.

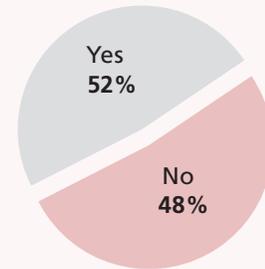
Here are the latest figures. Note: The 2021 wage base is in parentheses.

AL	– \$8,000 (\$8,000)	ME	– \$12,000 (\$12,000)
AK	– TBA (\$43,600)	MD	– \$8,500 (\$8,500)
AZ	– \$7,000 (\$7,000)	MA	– \$15,000 (\$15,000)
AR	– TBA (\$10,000)	MI	– TBA (\$9,500)
CA	– \$7,000 (\$7,000)	MN	– TBA (\$35,000)
CO	– \$17,000 (\$13,600)	MS	– \$14,000 (\$14,000)
CT	– \$15,000 (\$15,000)	MO	– \$11,000 (\$11,000)
DE	– TBA (\$16,500)	MT	– \$38,100 (\$35,300)
DC	– \$9,000 (\$9,000)	NE	– \$9,000 (\$9,000)
FL	– \$7,000 (\$7,000)	NV	– \$36,600 (\$33,400)
GA	– \$9,500 (\$9,500)	NH	– \$14,000 (\$14,000)
HI	– TBA (\$47,400)	NJ	– \$39,800 (\$36,200)
ID	– TBA (\$43,000)	NM	– \$28,700 (\$27,000)
IL	– TBA (\$12,960)	NY	– \$12,000 (\$11,800)
IN	– \$9,500 (\$9,500)	NC	– TBA (\$26,000)
IA	– \$34,800 (\$32,400)	ND	– TBA (\$38,500)
KS	– \$14,000 (\$14,000)	OH	– \$9,000 (\$9,000)
KY	– \$11,100 (\$10,800)	OK	– \$24,800 (\$24,000)
LA	– \$7,700 (\$7,700)	OR	– TBA (\$43,800)
		PA	– \$10,000 (\$10,000)
		RI	– TBA (\$24,600)
		SC	– \$14,000 (\$14,000)
		SD	– \$15,000 (\$15,000)
		TN	– TBA (\$7,000)
		TX	– \$9,000 (\$9,000)
		UT	– TBA (\$38,900)

WHAT PAYROLL PROS TOLD US

Employees aren't taking breaks

Are you able to completely disconnect from work and take breaks during business hours?



Source: Robert Half survey, 11/10/21

As the year-end crunch continues and workers become busier with holiday prep, it's key to remind them of the importance of taking breaks, especially if they're nonexempt.

Each issue of KUDP contains an exclusive survey to give Payroll pros insight into what their peers nationwide are thinking and doing.

VT	– TBA (\$14,100)
VA	– \$8,000 (\$8,000)
WA	– \$62,500 (\$56,500)
WV	– \$12,000 (\$12,000)
WI	– \$14,000 (\$14,000)
WY	– TBA (\$27,300)

Cite: American Payroll Association, americanpayroll.org

SHARPEN YOUR JUDGMENT – THE DECISION

(see case on Page 2)

No, the court didn't dismiss the overtime claim the employee brought under the Fair Labor Standards Act.

However, the court agreed with the employer regarding what constituted a workweek and affirmed that the change in pay period was allowed under the law.

Initially, the company's pay period ran from Thursday to Wednesday. That's the timeframe the employee used to add up her hours and make her overtime claim. According to her calculations, she was scheduled to work 57 hours one week and 12 the next – i.e., she put in 17 hours of overtime during the first week.

Meanwhile, the employer used its workweek as the basis for its overtime calculations. The company's workweek ran from Monday through Sunday. Therefore, the company argued, the employee was scheduled to work 39 hours one week and 30 the next.

Although the workweek was the proper timeframe to

use, the employer couldn't prove that it'd paid her for all overtime due her whenever she exceeded 40 hours worked in a workweek.

Analysis: Changing the days of your workweek

An employer can choose what days of the week it'll use for its workweek. Furthermore, a pay period and a workweek don't have to coincide.

However, as this case shows, employees can get confused about the difference between a pay period and a workweek, so matching them up can be beneficial.

If your company decides to change the days of your workweek, remember:

- you must intend for the change to be permanent, and
- it's best to communicate with employees before making any adjustments – and providing examples can help.

Cite: *Bruno v. Ford*, Civil Action H-20-187, U.S. District Court, S.D. Texas, 11/9/21.

Note: Dramatized for effect.

Industry news you can use

■ 2022 updated info for exempt hourly computer professionals

In the state of Washington, if you pay exempt computer professionals by the hour, you'll have a new multiplier to use.

In 2022, it'll be the same multiplier regardless of number of employees. You'll use 3.5 times the minimum wage rate of \$14.49. So that'll be \$50.72 per hour.

More info: bit.ly/computer635

■ Proposed reg says airlines should provide 10-hour rest periods

The Federal Aviation Administration has proposed a reg which would increase the length of rest periods for flight attendants.

Currently, if a flight attendant is scheduled for a duty period of 14 hours or less, the employer must provide a rest period of at least nine consecutive hours.

Under the proposed reg, airlines would have to provide a minimum of 10 consecutive hours. What's more,

the rest period couldn't be reduced under any circumstances.

The comment period for this proposed reg will close on Jan. 3, 2022.

More info: bit.ly/airline635

■ DOL's rules change again for paying tipped employees

Two portions of the 2020 tip final rule that hadn't yet gone into effect have now been withdrawn by the Dept. of Labor's (DOL's) Wage and Hour Division.

In a recent final rule affecting tipped employees, the DOL clarified that multiple circumstances can be used to show that an employer willfully violated the Fair Labor Standards Act.

Also, the new rule states that managers aren't prohibited from contributing tips to eligible employees in mandatory tip pools. Managers still aren't allowed to receive tips from these pools, however.

More info: bit.ly/tips635

Answers to readers' most pressing Payroll questions

Whether you're a longtime Payroll person or new to the profession, no doubt you occasionally face situations that leave you scratching your head. Here, we answer common dilemmas:

Can I use my voice to enter data into Microsoft Excel?

Q: Is there any way that I can dictate text directly into an Excel spreadsheet?

A: Microsoft Office does have a Dictate tool, but it doesn't work with Excel. However, there's a workaround to this if you're using Windows 10. The operating system has a built-in Speech Recognition tool that can be used with every Windows program, including Excel. To enable it, open the Control Panel and click Speech Recognition.

Here, you can test your microphone, train the tool to recognize your voice and take a tutorial of the feature. Once you've set up the tool, hold down the Windows key and press H to open up a dictation toolbar. Excel should now allow you to enter text using your voice. You can also speak to move around the screen with commands such as "tab" to move your cursor to the next cell in a column or "new line" to move the cursor to the next cell in a row. To correct any errors, say, "Undo that."

More info: bit.ly/dictate635

Send questions to jweiss@HRMorning.com. Because of the volume of mail we receive, we regret we can't answer all submissions.

WHERE TO GET HELP

RECENT CHANGES TO FEDERAL FORMS AND PUBLICATIONS

This list contains updates of Payroll-related publications.

- Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*. Revised 2021. Posted 10/21/21.
- Form 8027-T, *Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips*. Revised October 2021. Posted 10/21/21.
- Form 1094-B, *Transmittal of Health Coverage Information Returns*. Revised 2021. Posted 10/26/21.
- Form 1095-B, *Health Coverage*. Revised 2021. Posted 10/26/21.
- Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*. Revised 2021. Posted 10/27/21.
- Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*. Revised 2021. Posted 10/27/21.
- *Instructions for Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips*. Revised 2021. Posted 10/27/21.
- *Instructions for Schedule H (Form 990) Hospitals*. Revised 2021. Posted 11/9/21.

More info: Find links by going to www.keeptodateonpayroll.com/forms-and-publications-635

The Purpose of *Keep Up to Date on Payroll*

Keep Up to Date on Payroll helps Payroll practitioners stay current with all the changing laws and regs.

The quick-read, easy-to-understand format gets right to the point, so you don't have to waste any time.

Keep Up to Date on Payroll provides timely information about new laws and regs, and gives you a heads up about coming changes – so you have plenty of time to prepare.

State law and reg changes Payroll needs to know

Don't see your state here? You can find additional state and local items online – it's included with your subscription. Check out our interactive map, too. Log on today!

ARIZONA

- **MINIMUM WAGE:** As of Jan. 1, 2022, the minimum wage rate will increase to \$12.80. Currently, the rate is \$12.15 per hour. **More info:** bit.ly/arizona635

DELAWARE

- **FORM W-3:** For TY 2022, employers will no longer submit Form W-3 to the state. That's because the Delaware Division of Revenue will replace that form with Form WTH-REC. **More info:** bit.ly/delaware635

IOWA

- **FORMS W-2:** Employers have a new portal for filing Forms W-2 and Forms 1099 to the Iowa Dept. of Revenue. The portal, GovConnectIowa, became operational Nov. 15, 2021. You'll file returns using your company's permit number instead of the former Business eFile Number. In addition to filing returns, employers will use GovConnectIowa to make payments for sales and use tax, fuel tax and income tax withholding. **More info:** bit.ly/iowa635

MAINE

- **EXEMPT EMPLOYEES:** For an employee to qualify as exempt from overtime in 2022, the person must earn a salary of at least \$735.59 per week, or \$38,251 per year. The salary threshold is based on the state's minimum wage. **More info:** bit.ly/maineexempt635
- **MINIMUM WAGE:** As of Jan. 1, 2022, the minimum wage rate is going to \$12.75. Currently, it's

\$12.15. **More info:** bit.ly/mainemw635

MASSACHUSETTS

- **PAID SICK LEAVE:** The availability of Massachusetts COVID-19 Emergency Paid Sick Leave has been extended through April 1, 2022, due to H 4127. It would have expired on Sept. 30, 2021. The law also states an employee can use the paid sick leave to: 1) seek medical diagnosis, care or treatment for COVID-19 symptoms, or 2) obtain a COVID-19 vaccine or recover from an injury, disability, illness or condition related to such a vaccine. **More info:** bit.ly/massachusetts635

MONTANA

- **MINIMUM WAGE:** The current minimum wage rate of \$8.75 per hour will increase to \$9.20 starting Jan. 1, 2022. **More info:** bit.ly/montana635

OHIO

- **MINIMUM WAGE:** Effective Jan. 1, 2022, employers must pay the new state minimum wage rate of \$9.30. Currently, it's \$8.80. **More info:** bit.ly/ohio635

OREGON

- **WORKERS COMP:** The 2022 premium assessment will be 9.8%. It'll be 9.9% for self-insured employers and public-sector self-insured employer groups and 10.3% for private-sector self-insured employer groups. The assessment for the Workers' Benefit Fund will remain 2.2 cents per hour worked. The fund serves several purposes, including giving benefits to families of workers who die from workplace injuries or diseases. **More info:** bit.ly/oregon635

SOUTH DAKOTA

- **MINIMUM WAGE:** In 2022, the state will raise its minimum wage

rate from the current \$9.45 per hour to \$9.95 per hour. **More info:** bit.ly/southdakota635

WISCONSIN

- **WITHHOLDING:** Publication 166, *Withholding Tax Guide*, has been revised, effective for withholding periods beginning on or after Jan. 1, 2022. Withholding tax tables have been updated. The publication also provides info on supplemental wages. For supplemental wages not paid at the same time as regular wages, you can estimate the employee's annual gross salary and apply flat percentages. If the salary is from \$0 to less than \$12,760, withhold 3.54%; from \$12,760 to less than \$25,520, withhold 4.65%; from \$25,520 to less than \$280,950, withhold 5.3%; and \$280,950 and over, withhold 7.65%. **More info:** bit.ly/wisconsin635

THE LIGHTER SIDE

It seems Rudolph thought Santa needed him to do more than just guide his sleigh through the foggy skies this year.

Apparently, Rudolph decided to do a little shopping, too – in Walker, Michigan.

The Walker Police Dept. reported that in early November a deer crashed through a storefront window at Wilderness Expressions.

Naturally, he headed for the deer decor section of the store.

That's where officers found him, and after they managed to get him out of the store, he darted off into the woods – we assume he was heading to the North Pole.

As the department later joked in a Facebook post, the deer wanted to avoid the Black Friday rush.

Cite: Fox 17 West Michigan, bit.ly/deer635