Preparing for Year End 2016 and Year Beginning 2017

Presented on Thursday, December 1, 2016
Housekeeping

Credit

Questions

Today’s topic

Speaker

Submitted for credit
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- Stay on the webinar, online for the full 60 minutes
- Be watching using your unique URL
- Certificates delivered by email, to registered email, by January 2nd
Our Focus For Today

- IRS Update
- DOL Update
- State Update
- SSA Update
- Other Regulatory Updates
- Best Practices
Vicki M. Lambert, CPP, is President and Academic Director of *The Payroll Advisor™*, a firm specializing in payroll education and training. The company’s website [www.thepayrolladvisor.com](http://www.thepayrolladvisor.com) offers a subscription payroll news service which keeps payroll professionals up-to-date on the latest rules and regulations.
IRS-Pension Plans for 2017

- Elective Deferral limit 2017: $18,000
  - No change from 2016
- Catch up contributions limit 2017: $6,000
  - Unchanged from 2016
- Defined Benefit Plan Limit for 2017: $215,000
  - Up from $210,000 for 2016
- Defined Contribution Plans limitation 2017: $54,000
  - Up from $53,000 for 2016
- Annual compensation limit 2017: $270,000
  - Up from $265,000 in 2016
IRS—Per Diems and FEIE 2017

Mileage Rate
- 2017 not yet released
- $0.54 per mile for 2016

Per Diems
- Standard CONUS
- Lodging: $91
- Meals: $51
- Total $142

Foreign Earned Income Exclusion
- $102,100
- Up from $101,300 for 2016

Delivery Services
- No change anticipated for accepted delivery services by IRS
Transit Passes
• $255
• No change from 2016

Qualified Parking
• $255
• No change from 2016

Bicycles
• No change from 2016
• $20 per month
For 2017 this will be $13,570
Up from $13,460 for 2016
Begins to phase out at $203,540 and completely phased out at $243,540
Dollar limitations under a Section 125 plan on voluntary employee salary reductions for contributions to health flexible spending arrangements is $2,600 for 2017.

Up from $2,550 for 2016.
FSA Changes

- IRS has issued guidance on modifying the “use-or-lose rule for health flexible spending arrangements.
- Permits plan participants to carry over $500 of unused balances remaining at end of plan year.
- Also allows a grace period at the end of the plan year.
- But cannot do both.
Medical Savings Accounts-2017

High deductible health plan definitions:

<table>
<thead>
<tr>
<th>Type of Coverage</th>
<th>Minimum Annual Deductible</th>
<th>Maximum Annual Deductible</th>
<th>Maximum Annual Out-of-Pocket Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-only</td>
<td>$2,250*</td>
<td>$3,350*</td>
<td>$4,500</td>
</tr>
<tr>
<td>Family</td>
<td>$4,500</td>
<td>$6,750</td>
<td>$8,250</td>
</tr>
</tbody>
</table>

*Unchanged from 2016
Supplemental Tax Rates—2017

- No changes Withholding up to $1 million up 25%
- Withholding on wages in excess of $1 million 39.6%
- Back up withholding—28%
Exempt from Levy Amounts 2017

1. Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 966-W1(C3), 966-W1(c)(5) and 966-W1(C5))

The tables below show the amount of an individual’s income that is exempt from a notice of levy used to collect delinquent tax for 2017.

<table>
<thead>
<tr>
<th>Pay Period</th>
<th>Number of Exemptions Claimed on Statement</th>
<th>More Than 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Daily</td>
<td>24.42 plus 15.56 for each exemption</td>
<td></td>
</tr>
<tr>
<td>Weekly</td>
<td>122.11 plus 77.89 for each exemption</td>
<td></td>
</tr>
<tr>
<td>Biweekly</td>
<td>244.33 plus 155.77 for each exemption</td>
<td></td>
</tr>
<tr>
<td>Semimonthly</td>
<td>254.50 plus 168.75 for each exemption</td>
<td></td>
</tr>
<tr>
<td>Monthly</td>
<td>529.17 plus 337.50 for each exemption</td>
<td></td>
</tr>
</tbody>
</table>

2. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and/or Filing

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Additional Exempt Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single or Head of Household</td>
<td>Daily, Weekly, Biweekly, Semimonthly, Monthly</td>
</tr>
<tr>
<td>Any Other Filing Status</td>
<td>Daily, Weekly, Biweekly, Semimonthly, Monthly</td>
</tr>
</tbody>
</table>

Examples

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has $355.77 exempt from levy.
2. The taxpayer in number 1 is over 65 and claims 1 in the ADDITIONAL STANDARD DEDUCTION space on Parts 4, 5, and 6 of the levy. The $355.77 is exempt from this levy ($355.77 plus $900 exempt from levy).
3. A taxpayer who is married, files jointly, is paid biweekly, and claims five exemptions (including one for the taxpayer) has $3900 exempt from levy.
4. The taxpayer in number 3 is over 65 and has a spouse who is blind. This taxpayer should write in the ADDITIONAL STANDARD DEDUCTION space on Parts 4, 5, and 6 of the levy. If so, $1890.75 is exempt from this levy ($1890.75 plus $900 exempt from levy).
Federal Holidays for 2017

Monday, January 2:
New Year’s Day

Monday, January 16:
Birthday of Martin Luther King Jr.

Friday, January 20:
Inauguration Day

Monday, February 20:
Washington’s Birthday

Monday, May 29:
Memorial Day

Tuesday, July 4:
Independence Day

Monday, September 4:
Labor Day

Monday, October 9:
Columbus Day

Friday, November 10:
Veteran’s Day

Thursday, November 23:
Thanksgiving Day

Monday, December 25:
Christmas Day
Taxation of Fringe Benefits

- Taxation of fringe benefits at year end including:
  - awards and prizes
  - moving expenses
  - personal use of company cars
  - gift certificates
  - Cell phones
  - Educational Assistance
Reporting for Health Care Act

- Affordable Care Act required all employers to report the cost of coverage under an employer-sponsored group health plan—Box 12 code DD
- Requirement optional for small employers at least for 2016 (filed less than 250 W-2s in 2015)
- This reporting is for informational purposes only
- Show employees the value of their health care benefits so they can be more informed consumers
- The amount reported does not affect tax liability—still not taxable wages
In Notice 2016-70 the Treasury and the Internal Revenue Service (IRS) provide an automatic extension of the due dates to comply with the Affordable Care Act (ACA) reporting requirements. The due date to furnish individuals the 2016 Form 1095-B, Health Coverage, and the 2016 Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, is extended for 30 days from January 31, 2017 to March 2, 2017. Like the automatic extension granted for the 2015 information returns, the IRS will not entertain any requests for further extensions of this new, blanket deadline.
Form 940 for 2016

- Final version on IRS website
- No changes for this year
FUTA Credit Reduction for 2016

- There is one state and one territory for credit reduction in 2016

<table>
<thead>
<tr>
<th>2016 State</th>
<th>Reduction Rate</th>
<th>Adjusted FUTA Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>California</td>
<td>1.8%</td>
<td>2.4%</td>
</tr>
<tr>
<td>Virgin Islands</td>
<td>1.8%</td>
<td>2.4%</td>
</tr>
</tbody>
</table>

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Form 941 for 2017

- Draft Form for 2017
- No later than 3-1-16
- Changes from line 11 down
- Added Qualified small business payroll tax credit for increasing research activities as line 11
- Line 12 now total taxes after adjustments and credits
- All other lines moved down by two

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Form 941 for 2017

- Draft Form for 2017
- No later than 3-1-16
- Changes from line 11 down
- Added Qualified small business payroll tax credit for increasing research activities as line 11
- Line 12 now total taxes after adjustments and credits
- All other lines moved down by two
Schedule B for Use in 2017

- Current form issued 1/2014
- Draft form pending for 2017
- No changes to 2014 version just updating issue date

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Form 944 for 2016

- No changes from 2015
- Small employers or small payrolls within a larger company
- Only if IRS notifies you to do so
- IRS has created a page on IRS.gov for information about the form.

www.irs.gov/form944
Box 9 will now be used for verification code
Verification Code for 2017

- For filing season 2016, the Internal Revenue Service will test a capability to verify the authenticity of Form W-2 data.
- This test is one in a series of steps to combat tax-related identity theft and refund fraud.
- The objective is to verify Form W-2 data submitted by taxpayers on e-filed individual tax returns.
- The IRS has partnered with certain Payroll Service Providers (PSPs) to include a 16-digit code and a new Verification Code field on a limited number of Form W-2 copies provided to employees.
- The code will be displayed in four groups of four alphanumeric characters, separated by hyphens. Example: XXXX-XXXX-XXXX-XXXX.
Form W-4 for 2017

No changes except to add new year 2017 and applicable calculations
941X Form Series

Stand Alone Form

Has series to match 941 series

Updated as of 4/15 to allow for deleted items

Next update scheduled for 4/17
Third Party Sick Pay Form 2016

- Used first in 2014 to replace recap form
- Send to IRS not SSA
- No changes for 2016
Department of Labor Update 2016-2017

- Pending update to salary level tests for December 1st
- Pending court case to block implementation
- Pending legislation to block implementation
- 11-22: First court has stayed...pending review
Salary Level

- New level as of December 1, 2016—IF enacted
  - $913 per week
  - Based on 40th percentile of salaries in lowest region (south)
  - Highly compensated: Total annual compensation of at least $134,004...At least $913 as of 12/1 per week paid on a salary or fee basis—cannot use new 10% rule for bonuses
State Update-2017

- SUI wage bases
- Minimum wage increases
- Withholding Tables and calculations
- Meals and lodging updates
- State laws new for 2017
State Update: Be sure to check...

CHECKLIST

- Check all new SUI rates and wage bases
- Check for EFT changes: Did my deposits increase?
- EFT for Child Support—any changes to EFT?
- Due date for Forms W-2—did the state move up the date?
- New income tax charts or publications?
- New forms such as Form W-4 equivalent?
<table>
<thead>
<tr>
<th>State</th>
<th>Minimum Wage</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>AR</td>
<td>$8.50</td>
<td>1-1-17</td>
</tr>
<tr>
<td>CA</td>
<td>$10.50</td>
<td>1-1-17</td>
</tr>
<tr>
<td>CT</td>
<td>$10.10</td>
<td>1-1-17</td>
</tr>
<tr>
<td>FL</td>
<td>$8.10</td>
<td>1-1-17</td>
</tr>
<tr>
<td>HI</td>
<td>$9.25</td>
<td>1-1-17</td>
</tr>
<tr>
<td>MI</td>
<td>$8.90</td>
<td>1-1-17</td>
</tr>
<tr>
<td>MO</td>
<td>$7.70</td>
<td>1-1-17</td>
</tr>
<tr>
<td>MT</td>
<td>$8.15</td>
<td>1-1-17</td>
</tr>
<tr>
<td>NJ</td>
<td>$8.44</td>
<td>1-1-17</td>
</tr>
<tr>
<td>OH</td>
<td>$8.15</td>
<td>1-1-17</td>
</tr>
<tr>
<td>SD</td>
<td>$8.65</td>
<td>1-1-17</td>
</tr>
<tr>
<td>VT</td>
<td>$10.00</td>
<td>1-1-17</td>
</tr>
<tr>
<td>WA</td>
<td>$9.53</td>
<td>1-1-17</td>
</tr>
<tr>
<td>DC</td>
<td>$12.50</td>
<td>7-1-17</td>
</tr>
<tr>
<td>NY</td>
<td>$9.70-$11.00</td>
<td>12-31-16</td>
</tr>
</tbody>
</table>

Depending on location.
Arizona: Proposition 2016 advances legislation raising the state minimum wage to $12/hour by 2020 and guaranteeing paid sick time off from a job

Colorado: Amendment 20 would raise the state minimum wage to $12/hour by 2020

Maine: Question 4 proposed raising the state minimum wage to $12/hour by 2020 and ties to CPI

Washington: Initiative 1433 proposes raising minimum wage to $13.50 by 2020 and guaranteed paid sick time
New Jersey has decided not to rescind the reciprocal agreement between NJ and PA as of November 22, 2016.
California: Agricultural Workers

- Assembly Bill 1066 signed 9-12-16
- Wage and hour law requirements under Code Sections 500 et seq., which includes meal and rest periods apply to agricultural workers
- Effective 1-1-17
- Overtime will be phased in between 2019 and 2022
- Wage Order #14
More than 25 agricultural workers:

- 1-1-19: OT after 9 ½ hours or over 55 hours
- 1-1-20: OT after 9 hours or over 50 hours
- 1-1-21: OT after 8 ½ hours or over 45 hours
- 1-1-22: OT after 8 hours or over 40 hours
- 1-1-22: Double time will begin after 12 hours in one day

Less than 25 agricultural workers:

- 1-1-22: OT after 9 ½ hours or over 55 hours
- 1-1-23: OT after 9 hours or over 50 hours
- 1-1-24: OT after 8 ½ hours or over 45 hours
- 1-1-25: OT after 8 hours or over 40 hours
- 1-1-25: Double time will begin after 12 hours in one day
SSA Update - What We Will Cover

- Update on year-beginning annual changes for social security wage base and new Medicare
- Review of EFW-2 record changes for tax year 2016
- Review of filing deadlines
- Electronic delivery of W-2s to employees
- When to use the Form W-2c and when to correct the W-2 itself
- Using SSA’s BSO to file W-2s and W-2c electronically
Social Security

- OASDI Taxable wage base for 2017--$127,200
- Up from $118,500 for 2016
- Rate is same at 6.2%
Medicare

- Additional Medicare Tax began in 2013—no changes for 2017
- Rate is 0.9%
- Requires employer to withhold additional amount on wages in excess of $200,000 in calendar year
- No employer matching
- All wages currently subject to Medicare subject to this additional tax
EFW-2 for 2016

- Now available online at
  https://www.ssa.gov/employer/efw/16efw2.pdf
- The RE Employer Record (position 174) “Kind of Employer” field descriptions have been modified but value set remains the same
- Two versions of AccuWage are available to test your EFW2/EFW2c Wage Reports
- AccuWage Online and AccuWage downloadable
Electronic Forms W-2

- Software or website specs will vary
- Employee must consent—electronic consent even if consenting on paper
- Big stumbling block is disclosure requirements
- Statement can be furnished on the web if employee given access info
Disclosure Requirements

- May get paper if they want it
- How long will the consent last
- Procedure for paper copy after giving consent
- How to withdraw consent and how it is confirmed
- Conditions on when electronic Form W-2 is not available
- Procedures for updating contact info for employee
- Employer must notify if changes in contact info for employer
When to Use Form W-2c

- If the Form W-2 has been given to employee and submitted to SSA then issue Form W-2c
- If given to employee but the file is not correctable
- Be sure to use 8-2014 version
Filing Requirements 2016

- Electronic or Paper only to SSA and they really don’t want the paper!
- States may require or accept magnetic media such as CD, diskette (still!) or electronic filing
- Some states do not require filing
- **Using SSA’s BSO to File**
  - **W-2s**
    - For smaller companies or EINs do it online
    - Larger companies can upload file
  - **W-2cs**
    - Can file them independent of W-2s
Review of Filing Deadlines for 2016

- To employee: **January 31, 2017**
- Paper filers to SSA: **January 31, 2017!**
- Electronic filers to SSA: **January 31, 2017!**
- If employment ends before December 31, 2016 and employee asked for Form W-2 they must receive the completed copies within 30 days of the request or within 30 days of final wage payment, whichever is later
# State Year End Filing

<table>
<thead>
<tr>
<th>January 31</th>
<th>February 15</th>
<th>February 28</th>
<th>Last Day In February</th>
<th>Last Day in March</th>
</tr>
</thead>
<tbody>
<tr>
<td>Colorado (paper)</td>
<td>Oregon</td>
<td></td>
<td>Arkansas</td>
<td>Kansas</td>
</tr>
<tr>
<td>Connecticut</td>
<td>Pennsylvania</td>
<td></td>
<td>Delaware</td>
<td>Massachusetts</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>Rhode Island</td>
<td></td>
<td>Georgia</td>
<td>New Mexico</td>
</tr>
<tr>
<td>Iowa</td>
<td>South Carolina</td>
<td></td>
<td>Maine</td>
<td>Ohio</td>
</tr>
<tr>
<td>Idaho</td>
<td>Utah</td>
<td></td>
<td></td>
<td>New Jersey</td>
</tr>
<tr>
<td>Indiana</td>
<td>Virginia</td>
<td></td>
<td></td>
<td>Michigan</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Vermont</td>
<td></td>
<td></td>
<td>Minnesota</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Wisconsin</td>
<td></td>
<td></td>
<td>Missouri</td>
</tr>
<tr>
<td>Maryland</td>
<td></td>
<td></td>
<td></td>
<td>Montana</td>
</tr>
<tr>
<td>Mississippi (electronic)</td>
<td></td>
<td></td>
<td></td>
<td>North Dakota</td>
</tr>
<tr>
<td>Nebraska (1)</td>
<td></td>
<td></td>
<td></td>
<td>West Virginia</td>
</tr>
</tbody>
</table>

Forms W-2 do not need to be filed with state: California, Maine (if filing on paper), New York, & Oklahoma

(1) Due February 1

Sick Leave Additions for 2017

- Santa Monica and Los Angeles, CA
- Chicago and Cook County IL
- Morristown, NJ
- Pittsburgh ruled invalid
- Vermont
- Spokane, WA
Best Practices Review

Best time to take a good look around

- Taxation practices
- Wage and hour laws
- Independent contractors
- Watch out for state as well as federal

- Self audit is better than the alternative!

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De minimis Errors

- Due to the new due date, penalties for errors have been updated.
- Even if you can’t show reasonable cause you may not be penalized of small number of errors if:
  - Filed forms on time
  - Either failed to include information or included incorrect information
  - Filed corrected returns by August 1
- >10 or ½ of 1% to total forms filed
- Does not apply to TIN, payee surname or $ amount
De minimis Errors

- Incorrect $ amounts may fall under safe harbor
- No single amount in error differs from the correct amount by more than $100
- No single amount reported for tax withheld differs from the correct amount by more than $25
- If safe harbor applies you do not have to correct form...
- Unless employee asks for corrected form...
Reconciliation Process

941/943/944

Employer

W-2s/W-3

IRS

94x Totals for Year

W-2 Totals for Year

Reconcile IRS Totals with SSA Totals

Post earnings or place in Suspense File
Items Reconciled

Social Security
- Wages
- Tips
- Tax Withheld

Medicare
- Wages and Tips
- Tax Withheld

- Federal Income Tax Withheld

- W-2s less than 94x – SSA sends notice
- W-2s more than 94x – IRS sends notice
SSA Reconciliation Points

Compare the amounts to be reported to SSA on Form W-3 to the sum of the amounts you reported to IRS on Forms 941, 943, 944, or Schedule H for the tax year. The following amounts on the IRS and SSA report should match:

<table>
<thead>
<tr>
<th>Item</th>
<th>W-2 Block</th>
<th>941 Line</th>
<th>944 Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security Wages</td>
<td>3</td>
<td>5a</td>
<td>4a</td>
</tr>
<tr>
<td>Social Security Tips</td>
<td>7</td>
<td>5b</td>
<td>4b</td>
</tr>
<tr>
<td>Medicare Wages/Tips</td>
<td>5</td>
<td>5c</td>
<td>4c</td>
</tr>
<tr>
<td>Additional Medicare Wages/Tips</td>
<td>5</td>
<td>5d</td>
<td>4d</td>
</tr>
<tr>
<td>Federal Income Tax Withheld</td>
<td>2</td>
<td>3</td>
<td>2</td>
</tr>
</tbody>
</table>

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11/30/2016
Returned wage reports from the Social Security Administration (SSA). Effective January 2015, the SSA will return Form W-2 electronic and paper wage reports under the following conditions:

- Medicare wages and tips are less than the sum of social security wages and social security tips,
- Social security tax is greater than zero; social security wages and social security tips are equal to zero, and
- Medicare tax is greater than zero; Medicare wages and tips are equal to zero.
In addition to these totals, there are other boxes that must be verified before the Forms W-2 can be processed. These include box 12 that show listing for benefits as required by the IRS. These should be reviewed against the payroll records to make sure that the benefits have been recorded correctly.
A very important box that must be reviewed is box 13. This box is for reporting whether or not the employee is covered by a retirement plan. It is critical that this box be marked correctly. The definition of retirement plan can be found in the instructions for the Form W-2 on the IRS website. Penalties can be assessed if this box is marked incorrectly.
Notifying the Employees Memo...

- Inform the employees of what is going on in payroll for year end and year beginning
- No more than 2 pages
- On or before Dec 1
- What should you include?
Military Spouse Exemptions

- Form W-4 state equivalents that are used to claim exempt from state income tax for military spouses expire at the end of each calendar year.

- Need to submit new form for 2017.
Action Item Checklists

- Year End
- Form W-2
- Year Beginning
Year End

- Set up committees
- Set up systems needed
- Verify all information
- Set up spreadsheets or files needed
- After the final payroll...
New Year

- Set up calendars
- Before the first payroll run...
- After the first payroll run...
- Order forms and pubs
- Set up files and spreadsheets
- Updates
New Year

✓ Set up calendars
✓ Before the first payroll run...
✓ After the first payroll run...
✓ Order forms and pubs
✓ Set up files and spreadsheets
✓ Updates

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Form W-2

- Reconcile to Form 941
- Reconcile to itself
- Verify all information
- Verify state requirements
Duplicate Form W-2

- Announce procedures in advance to employees
- Create form for employees to use
- Employers are not prohibited from charging a fee for the issuance of duplicate Form W-2 per IRS Code
Sample Request For Duplicate Form W-2 for Tax Year: 2016

Please return this form to: Petrie Plastics Company Inc.
Payroll Department M/S 406
1402 Bonny Meadow Road
Anytown, NY 01014
Fax: 123-45-6789
E-mail: payroll@petrieplastics.com

Please issue a duplicate copy of the Wage and Tax Statement (Form W-2) for the following employee:

Employee Name: __________________________________________________________
Social Security No: _________________
Badge # (for current employees): ________________
Distribution of Form: (Circle One) Pick-Up From Payroll  Mail Form
Mail Form To: ____________________________________________________________
City ___________________________________ State ___________ ZIP Code ___________

Reason For Request: (circle one) Never Received Lost/Misplaced/Destroyed
Signature of Employee: ______________________________________________________

If requesting form be mailed please provide copy of picture identification such as driver’s license (former employees) or ID badge (current employees) along with this request form. If picking up the duplicate Form W-2 in person, please be prepared to show picture ID such as a driver’s license (former employees) or your ID badge (current employees). Allow five business days to process your request.

For Payroll Department Use Only:
Date request received: _________________
Date form mailed to employee: __________
Received by employee: ___________________________________
Signature of Employee: ___________________________________
Are There Any Questions?
Ascentis Payroll gives you a lot of control for your year end W-2 form filings. Wizards that are run with each quarterly filing advises you early of wage and tax issues that may potentially cause problems on W-2 forms so you can make changes and corrections without needing amendments during crunch time. A W-2 wizard walks you through verification of both employer and employee W-2 form data as well as walks you through wage balancing steps. Catch and correct problems BEFORE W-2s are filed so you don’t have lots of corrected W-2C forms to worry about.
To earn RCH credit you must

Stay on the webinar, online for the full 60 minutes

Be watching using your unique URL

Certificates delivered by email, to registered email, by January 2\textsuperscript{nd}
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