

**Social Security  
Administration**

**Internal  
Revenue Service**

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# Reporter

Summer 2012

A Newsletter for Employers

## Employers May Qualify for Thousands in Tax Credits for Hiring Veterans

**E**mployers might be able to save thousands of dollars in tax credits if they hire certified qualified veterans who begin working for them before January 1, 2013.

On February 9, the IRS issued a [news release](#) containing guidance and forms that employers can use to claim a newly expanded tax credit for hiring veterans. The Veterans Opportunity to Work (VOW) to Hire Heroes Act of 2011 (enacted November 21) provides an expanded Work Opportunity Tax Credit (WOTC) to businesses that hire eligible unemployed veterans and, for the first time, makes the credit available to certain tax-exempt organizations.

### To be considered a veteran, the individual must:

- Have served on active duty (not including training) in the U.S. Armed Forces for more than 180 days or have been

discharged or released from active duty for a service-connected disability, and

- Not have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hiring date.

The credit can be as high as \$9,600 per veteran for for-profit employers or up to \$6,240 for tax-exempt organizations. The amount of the credit depends on a number of factors, including the length of the veteran's unemployment period before hiring, hours worked and the amount of first-year wages paid. Employers who hire veterans with service-related disabilities may be eligible for the maximum credit.

For more information, including how to claim the credit, go to [IRS.gov](#) and in the search box enter "Veterans." **IRS**

## Business Services Online: The Joys of Using BSO

**B**usiness Services Online (BSO) offers many internet services to businesses and employers who exchange information with Social Security. *Business Services Online: The Joy of Using BSO* is a three-part webinar series that guides you through the BSO Registration Process, the Social Security Number Verification Service and the advantages of Online W-2 and W-3 filing. **SSA**

### Learn More

- [Business Service Online: The Joy of Using BSO, Part 1](#)
- [Business Service Online: The Joy of Using BSO, Part 2](#)
- [Business Service Online: The Joy of Using BSO, Part 3](#)

## Use AccuWage and AccuW2C to Test Wage Reports Before Filing

**A**ccuWage and AccuW2C are Social Security's free software that allows you to test wage reports before uploading them to Social Security. AccuWage reads the file and informs you of any errors it detects. AccuW2C also checks W-2C wage reports before uploading. Knowing of and fixing errors before submitting your file can save time. You can use the Visual Basic or Java version of the software to process your tax year 2011 files. Social Security will discontinue the Visual Basic version in tax year 2012 and will only offer the Java version. **SSA**

### Learn More

- [AccuWage Information and Software](#)
- [Troubleshooting](#)
- Email feedback to: [accuwage.help@ssa.gov](mailto:accuwage.help@ssa.gov)

## Helpful Hints for Form W-2C

1. If you use your own software to prepare and submit Forms W-2C (*Statement of Corrected Income and Tax Amounts*), follow IRS' [General Instructions for Forms W-2c and W-3c](#).
2. You should file a Form W-2C as soon as possible after you discover the error. Also, provide a copy of the Form W-2C to the employee as soon as possible.
3. If you expect to file 250 or more W-2Cs during a calendar year, you are required to file them electronically. You must follow the formatting specifications in the [Specifications for Filing Forms W-2c Electronically \(EFW2C\)](#). If you believe the 250 threshold will create a hardship, contact IRS' Employer Call Site in Martinsburg, West Virginia at 1-866-455-7438 to discuss a waiver.
4. If any item shows a dollar change and one of the amounts is zero, enter "-0-". Do not leave the box blank.
5. Make sure the Employer Identification Number (EIN) reported on the Forms W-2c and W-3c is the same number issued by the IRS and used on all three types of forms. Also, use the same EIN on the Form 941-X, *Supporting Statement to Correction Information*. If you filed your EIN incorrectly, file a W-3c to correct it.
6. [Mailing addresses to file Forms W-2C/W-3c](#).
7. [Find Answers to Your Employer Wage Reporting Questions](#). SSA

### Learn More

[Employer W-2 Filing Instructions & Information](#)

## A New Service Available for Lump Sum Reporting: Debt Inquiry Service

The new Debt Inquiry Service (DIS) is a web application that provides employers the ability to report information to state child support agencies about employees who are eligible to receive a bonus, lump-sum or other type of payout. Participation in the DIS is voluntary for both employers and states but is such an efficient, time-saving tool that you will want to use it!

Registered employers can send information about employees who are eligible to receive a bonus or lump-sum payment, either by uploading a file or entering information into DIS. The federal Office of Child Support Enforcement (OCSE) compares this information to its debtor file, maintained at the federal level with information on all state-submitted noncustodial parents who owe past-due child support. Matches are returned to the appropriate state child support agency/agencies responsible for collecting past-due support. Then the state child support agency contacts the employer with instructions to withhold past-due support from the payment.

Currently, 28 states and 23 employers participate in DIS. For more information about DIS, including a map with the most up-to-date information on the participating states and the profile form for registration, visit [www.acf.hhs.gov/programs/cse/newhire/employer/dis/dis\\_for\\_employers.htm](http://www.acf.hhs.gov/programs/cse/newhire/employer/dis/dis_for_employers.htm).

If you would like a demonstration or need more information, please contact Cindy Holdren at [cynthia.holdren@acf.hhs.gov](mailto:cynthia.holdren@acf.hhs.gov) or on 240-676-2808 or Erica Holliman at [erica.holliman@acf.hhs.gov](mailto:erica.holliman@acf.hhs.gov) or on 202-401-5730.

Through our partnership with employers, the Debt Inquiry Service is expected to make a significant difference in the lives of millions of children by increasing child support collections. HHS

## E-Verify — More than One Million Worksites and Growing

**E-Verify**, the free online service that allows employers to verify the employment eligibility of their new hires, has reached an important milestone. Employers have enrolled to use E-Verify at more than one million worksites. That's quite an accomplishment considering that the program continues to be — for the most part — voluntary. The growth of the program is even more remarkable when you factor in that more than 2,500 new employers are enrolling every week. The number of employers enrolled in E-Verify has more than doubled since 2009.

**E-Verify** is administered by the Department of Homeland Security in partnership with the Social Security Administration. The program's focus is always on continuing to improve its performance.

E-Verify is improving every year. In fiscal year (FY) 2011, more than 98 percent of workers were automatically confirmed as work authorized, instantly or

within 24 hours. A U.S. Government Accountability Office report found that E-Verify had reduced mismatches by more than five percentage points from 8 percent in 2007 to 2.6 percent in 2009. In FY 2010, that rate went even lower — to 1.7 percent. E-Verify participation grows dramatically, while the system's performance improves significantly every year. Here are some of the enhancements E-Verify has made over the past few years:

- **Photo matching**, introduced in 2007, improved E-Verify's ability to detect and combat identity fraud. This feature allows participating employers to compare photos on employment authorization documents or permanent resident cards, and now U.S. passport photos, to images stored in DHS databases.

- **Naturalization data** was added to E-Verify in 2008. This reduced the number of mismatches for naturalized citizens by 35 percent. With the addition

of passport data in 2010, the E-Verify mismatches were further reduced by more than 81,000.

- **Self Check** was initially launched in March 2011 to five states and made available nationwide in February 2012. This innovative service allows individuals to verify and learn how to correct their own records before they meet their next employer.

- **RIDE** initiative, launched in June 2011, is E-Verify's first collaboration with a state Department of Motor Vehicles to verify information from the most commonly presented identity document — the driver's license. Mississippi is the first state partner in the RIDE program, and hopefully other states will follow.

E-Verify is a smart, simple and effective tool that supports an employer's commitment to maintain a legal workforce. By its sheer growth, it is apparent that thousands of employers agree that it is a viable tool. To learn more, visit [www.dhs.gov/E-Verify](http://www.dhs.gov/E-Verify). DHS

## Q&A: SIMPLE IRA Plans

**Question:** Some of our employees started contributing to our SIMPLE IRA plan in the middle of the year. Are we required to make our 3% match based on the employees' compensation for the entire calendar year or only the compensation earned during the period they actually contributed to the plan?

You must base your SIMPLE IRA plan employer matching contribution on an employee's entire calendar-year compensation, regardless of when the employee starts or stops contributing during the year.

### Examples:

**1.** Bob's annual salary is \$50,000 and he starts contributing to his employer's SIMPLE IRA plan on September 1. He contributes \$1,536 through

December 31. Bob's employer must match Bob's contributions up to 3% of Bob's calendar-year compensation, or \$1,500 (3% of \$50,000). It doesn't matter that Bob only contributed to the plan during the last 4 months of the calendar year.

**2.** John, age 56, earns \$60,000 a year. He made the maximum salary reduction contribution for 2011 of \$14,000 (\$11,500 plus \$2,500 catch-up contributions) to his employer's SIMPLE IRA plan from January 1 to September 30. John's employer is required to match John's contribution up to 3% of his entire calendar-year compensation or \$1,800 (3% of \$60,000), even though John stopped contributing to the plan on September 30.

**3.** Joe's annual salary is \$70,000 and he contributed 1% of his compensation, or \$700, to his employer's

SIMPLE IRA plan. Joe's employer must make a matching contribution of \$700 because the employer is only required to match the amount Joe actually contributes during the year up to a maximum of 3% of his calendar-year compensation.

An employer can make matching contributions to an employee's SIMPLE IRA:

- on a per-pay-period basis, or
- by the due date of the employer's tax return (including extensions)

### Additional Resources

- FAQs: [SIMPLE IRA Plans](#)
- [SIMPLE IRA Plan](#)
- [Publication 560, Retirement Plans for Small Business \(SEP, SIMPLE, and Qualified Plans\)](#)

## Q&A: 401(k) Plans

**Question:** We have a 401(k) plan and some employees' compensation will exceed the annual compensation limit this year. Should we stop their salary deferrals when their compensation reaches the annual compensation limit? How do we calculate the employee's matching contribution?

Unless your plan terms provide otherwise, the salary (elective) deferral limit is applied uniformly to the compensation that the employee receives throughout the year.

Compensation and contribution limits are subject to annual [cost-of-living adjustments](#). The 2012 annual limits are:

- salary deferrals – \$17,000, plus \$5,500 catch-up contributions if the employee is age 50 or older (IRC sections 402(g) and 414(v))
- annual compensation – \$250,000 (IRC section 401(a)(17))
- total employee and employer contributions plus forfeitures – the lesser of 100% of an employee's

compensation or \$50,000, plus \$5,500 catch-up contributions if age 50 or older (IRC section 415(c))

**Example:** Mary, age 49, whose annual compensation is \$300,000 (\$25,000 per month), elects to defer \$1,417 per calendar month, up to \$17,000 for the year. Mary may contribute to the plan until she reaches her annual deferral limit of \$17,000 even though her compensation will exceed the annual limit of \$250,000 in November.

### Employer matching contributions

If your plan provides for matching contributions, you must follow the plan's match formula.

**Example:** Your plan requires a match of 50% on salary deferrals that do not exceed 5% of compensation. Although Mary earned \$300,000, your plan can only use up to \$250,000 of her compensation when applying the matching formula. Mary's matching contribution would be \$6,250 (50% x (5% x \$250,000)). Although Mary makes salary deferrals

of \$17,000, only \$12,500 (5% of \$250,000) will be matched. She must receive a matching contribution of \$6,250 (50% x \$12,500).

### What does your plan say?

Although not common, a plan can specifically require that salary deferrals cease once a participant's compensation reaches the annual limit. If your plan specifies that salary deferrals be based on a participant's first \$250,000 compensation, then you must stop allowing Mary to make salary deferrals when her year-to-date compensation reaches \$250,000, even though she hasn't reached the annual \$17,000 limit on salary deferrals, and must base the employer match on her actual deferrals.

### Additional Resources

- Retirement Topics — [Contributions](#)
- FAQs: [Contributions](#)
- [Publication 560, Retirement Plans for Small Business \(SEP, SIMPLE, and Qualified Plans\)](#)

## Form 8955-SSA...

**Does your retirement plan have participants who have separated from service and have deferred vested benefits? List them on Form 8955-SSA ([Resources](#)).**



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## Reduce Worker Misclassification to Avoid Stiff Penalties

**W**orker classification issues can cause major headaches for employers. Here are some tips from the American Payroll Association on classifying both current and new workers correctly.

### Employer-Employee Relationship

Perhaps the most basic decision an employer must make when hiring a worker to perform a service is whether the worker is an employee. Not all workers are employees, and the employer's determination affects the entire relationship between the employer and the worker. Hiring employees gives the employer the benefits of controlling the methods and results of the work to be done, having full-time workers who work only for the employer, and having workers who have been trained by the employer.

However, the employer-employee relationship also brings obligations. The Internal Revenue Code (IRC) requires an employer to withhold income, social security, and Medicare taxes from employees' wages. The employer must also pay its share of social security and Medicare taxes with employer funds. Under the Federal Unemployment Tax Act (FUTA), covered employers must pay a certain percentage based on each employee's wages to support federal and state unemployment insurance programs (public sector employers are exempt).

Most states and many local governments also require income tax withholding from employees' wages, and all states require most employers to pay "contributions" based on their employees' earnings into state unemployment insurance funds, from which unemployment compensation benefits are paid.

### Employee vs. Independent Contractor

Most of the problems employers have in regard to worker classification arise when determining whether a worker is an employee or independent contractor. It is often much less expensive for a business to use independent contractors to provide services because the taxing and reporting requirements are much less costly than they are for employees. So long as the independent contractor provides the employer with a valid Taxpayer

Identification Number (TIN), the employer's only obligations are to give the contractor a Form 1099-MISC after the end of the year stating how much the contractor was paid for the services rendered (if the total was at least \$600) and to send a copy of the form to the IRS.

Social security and Medicare taxes do not need to be withheld from an independent contractor's payments nor do they need to be paid by the employer. No federal or state unemployment taxes are required to be paid, and employee benefits do not have to be funded, paid, or administered on their behalf.

Because misclassification of workers as independent contractors rather than employees has led to substantial losses in revenue for the federal government and the failure to properly credit earnings for social security and unemployment benefit purposes, the IRS is focusing more resources on employment tax audits and on working with other federal and state agencies to discover instances of misclassification.

### Penalties

Employers that misclassify employees as non-employees or independent contractors face substantial financial penalties as the result of not withholding income tax, failing to withhold and pay employment taxes, and failing to file the correct reports and returns with the IRS, SSA, and state government agencies.

The IRC provides special reduced tax assessments for unintentionally misclassifying an employee as an independent contractor. For not withholding federal income tax, the tax assessed is 1.5% of wages paid. This amount is doubled to 3% if the employer failed to file an information return (Form 1099-MISC) for the worker with the IRS. If an employer fails to withhold the employee's share of social security and Medicare taxes, the tax assessed is 20% of the employee's share. This amount is doubled to 40% if the employer failed to file a 1099-MISC for the worker with the IRS.

If the employer intentionally misclassifies the worker as an independent contractor even after determining an employer-employee relationship

exists, these special assessments do not apply and the employer is liable for the full amount of federal income tax that should have been withheld and 100% of the employee's and employer's share of social security and Medicare taxes. The employer cannot recover any of the special assessments it pays from the misclassified employee. Also remember that the employer is subject to all other penalties that can be assessed for failing to file returns or pay taxes.

The failure to withhold and pay over state income taxes because of worker misclassification will result in back tax assessments and penalties at the state level too.

### Enforcement

The IRS uses several different programs in trying to detect worker misclassifications. The 1099 Matching Program targets those individuals who file only one Form 1099-MISC with their personal tax return. This is because an individual receiving payment from only one company may be an employee rather than an independent contractor.

The IRS will also try to spot employees who receive Forms W-2 and 1099-MISC from the same employer in one year. This often occurs when a business brings back retired employees as independent contractors, such as a consultant. The IRS also uses its regular audit routine to detect improper employment status designations.

In addition to its Worker Classification Settlement Program (CSP), which allows examiners and businesses to resolve worker classification cases as early in the enforcement process as possible, the IRS also launched a new Voluntary Classification Settlement Program (VCSP) in 2011. The VCSP is a program that permits employers to voluntarily reclassify workers as employees for federal employment tax purposes and obtain relief similar to that obtained in the CSP. **APA**

**Editor's Note:** *The American Payroll Association's strong partnership with the IRS and SSA allows it to prepare its classes and publications, such as *The Payroll Source*®, with the most accurate and up-to-date information to educate employers. More information about the APA is available at [www.americanpayroll.org](http://www.americanpayroll.org).*

## North Dakota, West Virginia, and Guam Pass Child Support e-Payment Legislation

North Dakota, West Virginia, and Guam passed legislation requiring employers to remit child support payments electronically.

**North Dakota** Employers in North Dakota with more than 24 employees and having received more than four income withholding orders (IWO) must remit child support payments electronically. An employer with more than 24 employees but fewer than five IWOs may opt out of the electronic payment requirement only through a written request. The Child Support Enforcement Division may waive the requirement for employers who can show good cause. Information about [electronic payments](#) is available on the North Dakota Department of Human Services web site. North Dakota offers a web-based payment service for employers at:

- Employer EFT (free to employers)
- Phone: 800-251-8685, #2
- Phone: 701-328-7515 (for out-of-state employers)
- Email: [soeft@nd.gov](mailto:soeft@nd.gov)
- Website: [www.nd.gov/dhs/services/childsupport/empinfo/eft](http://www.nd.gov/dhs/services/childsupport/empinfo/eft)


**West Virginia** Employers with more than 50 employees are required to remit child support payments electronically. West Virginia offers a web-based payment service at:

West Virginia Support Payment Center

- Phone: 800-835-4683 (Employer Relations Unit)
- Phone: 800-446-5382 (for phone payments by non-custodial parents)
- Email: [DHHRBCSEERU@wv.gov](mailto:DHHRBCSEERU@wv.gov)
- Website: <https://apps.wv.gov/DHHR/wvchildsupportdirect> (for employers — \$1 per use fee)
- Website: [www.wvdhhr.org/bcseapp](http://www.wvdhhr.org/bcseapp) (for non-custodial parents paying directly — \$3 service fee)

**Guam** Employers in Guam with 10 or more employees and at least one child support order are required to remit child support payments electronically.

- Download the employer EFT authorization form at [www.guamcse.net](http://www.guamcse.net).
- Fax the completed form to Guam's state disbursement unit at 671-477-2159.
- Phone: 671-475-3324, ext. 786 (for technical assistance)
- Email: [child.support@guamcse.net](mailto:child.support@guamcse.net)

Other states that passed legislation mandating EFT for child support payments are California, Florida, Illinois, Indiana, Iowa, Massachusetts, Nebraska, Nevada, Ohio, Oregon, Pennsylvania, Texas, and Virginia. For their state-specific requirements, visit the [Office of Child Support Enforcement](#) web site. For more information, email Nancy Benner at [nancy.benner@acf.hhs.gov](mailto:nancy.benner@acf.hhs.gov) or call at 202-401-5528. 

### DHS NEWS

#### E-Verify Employer Lists

Who are the 345,000+ employers enrolled in E-Verify? Now, the [lists of enrolled employers including federal contractors](#) are conveniently available on the E-Verify web site.

The E-Verify Employers and Federal Contractors Lists provide the business name, city, state and ZIP code used during registration with E-Verify. They also indicate which businesses are federal contractors and give other information such as workforce size. [Click here](#) to see these lists of employers enrolled in E-Verify as of March 15, 2012.


#### E-Verify Takes Privacy Seriously

Privacy is important to you and protecting your privacy is important to E-Verify. Learn what personal information E-Verify collects, how long that information is kept, why E-Verify users cannot share login information and more. Read [E-Verify Takes Your Privacy Seriously](#) to learn how E-Verify is working to help protect your privacy. E-Verify is the free service from the Department of Homeland Security and the Social Security Administration that allows employers to electronically verify the employment eligibility of all new employees.

#### Answers to Form I-9 Questions

Every employer is required to use Form I-9, the employment eligibility verification form, for everyone hired. Go to [I-9 Central](#) for frequently updated information that answers employers' questions about the proper use and retention of this form.


#### Free Webinars for Employers from DHS

U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security presents free live webinars throughout each month to help employers understand employment eligibility verification requirements and related programs. Learn about Form I-9, E-Verify and Self Check from DHS experts. The webinar schedule is available on the [E-Verify web site](#). 

## Employers Now Required to Report Re-Hires

**Reporting newly hired employees provides child support enforcement agencies with their best tool for locating non-custodial parents who have been ordered to pay child support. New hire reporting also assists state and federal agencies detect government fraud. Reporting your re-hires assists states collect child support and helps reduce fraud in unemployment insurance (UI) programs.**

**On October 21, 2011, President Obama signed the Trade Adjustment Assistance Extension Act of 2011 (Public Law 112-40), which amends section 453A(a)(2) of the Social Security Act, effective April 21, 2012. The law defines a Newly Hired Employee as (i) an employee who has not previously been employed by the employer; (ii) or was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days.**

**This is an anti-fraud measure aimed at reducing the number of overpayments to individuals receiving UI benefits. For additional information, see [Action Transmittal 11-11](#) or visit the [Office of Child Support Enforcement](#) web site. **

## IRS Creates Online Search Tool for Easier Check on Information About Exempt Organizations

The Internal Revenue Service has launched a new online search tool, *Exempt Organizations Select Check*, to help users more easily find key information about tax-exempt organizations, such as federal tax status and filings.

Users can now go to [one location](#) on IRS.gov, select a tax-exempt organization, and check if the organization:

- Is eligible to receive tax-deductible charitable contributions (Publication 78 data, which is incorporated here). Users may rely on this list in determining deductibility of contributions (just as they did when Publication 78 was a separate electronic publication rather than part of Select Check).

- Has had its federal tax exemption automatically revoked under the law for not filing a Form 990-series return or notice for three consecutive years (known as the Auto-Revocation List).

- Has filed a Form 990-N (e-Postcard) annual electronic notice. (Most small organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, unless they choose instead to file a completed Form 990 or Form 990-EZ.)

*EO Select Check* also offers improved search functions. For example, users can now look for organizations eligible to receive deductible contributions by Employer Identification Number (EIN), which was previously not a searchable or sortable

field in the electronic Publication 78. And data about organizations eligible to receive deductible contributions are now updated monthly, rather than quarterly.

In addition, organizations that have automatically lost their tax exemptions may now be searched by EIN, name, city, state, ZIP Code, country, exemption type, and revocation posting date, rather than only by state. *EO Select Check* also provides new pop-up help text to assist users in understanding the significance of auto-revocation search results, including the meaning of, and distinctions between, revocation dates and revocation posting dates.

*EO Select Check* offers [search tips](#) that provide suggestions on how to use the search application.

IRS

# e-News

*e-News for Small Businesses* is a free electronic mail service designed to provide tax information for small business owners and self-employed individuals. It is distributed every other Wednesday.

Sign-up and you will receive information about:

- Important upcoming tax dates for SB/SE customers
- What's new for small businesses on the IRS Web site
- Reminders and tips to assist small businesses/self-employed with tax compliance

- IRS News Releases and special IRS announcements that pertain to SB/SE customers

- Tax-related information from other federal agencies

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