

# YEAR-END GUIDE

## Dear Valued Client,

Fourth quarter is a busy time in the payroll and HR world, but with a little planning, you can ensure a smooth, stress-free transition into the year ahead. To help you prepare, we've created this Year-End Guide outlining the information and steps you need to take to ensure we can provide you with the best service possible and prepare your year-end documents on time and accurately.

Please share this document with your year-end team, including accounting, payroll and HR departments. Remember, we are here for you each step of the way. **If you have questions or need to provide information that we've requested in this guide, please contact your client service representative (CSR) at [clientservices@cs.b2esolutionsinc.com](mailto:clientservices@cs.b2esolutionsinc.com).**

— Your B2E Solutions Team

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## Year-End Webinar

Please join us for an upcoming webinar covering this Year-End Guide and much more. We present the same content in each session, so just register for a single session that's most convenient for you.

Reserve your spot at [b2esolutionsinc.com/webinars](https://b2esolutionsinc.com/webinars).

Following the last webinar session, we will save a recording in the system: My Info > Help > Download Documentation > Saved in the Year End Information category.

For more helpful resources visit [payroll.org/compliance/compliance-overview](https://payroll.org/compliance/compliance-overview).

## ➤ Running Your Last Payroll of 2023

Before processing your last payroll of the calendar year, complete the below checklist. While this checklist is extensive, it may not include all items you and your business need to consider and update in the system. To ensure timely and accurate taxation, process adjustments on or before **Thursday, Dec. 28, 2023**.

<input type="checkbox"/>	Review your reports from the previous year-end (2022) to account for unique adjustments that you need to repeat this year.
<input type="checkbox"/>	Preschedule bonus and adjustment runs as soon as possible. When feasible, schedule bonus payrolls for a Thursday or Friday processing date and a pay date for the following week.
<input type="checkbox"/>	Check with your accounting and/or HR departments to determine whether any taxable payments were processed through accounts payable (e.g., S-Corp, tuition reimbursements, health club dues).
<input type="checkbox"/>	Check if you have any terminated employees with required adjustments and confirm that their information is entered correctly in the system. Remember, you may need to gross up adjustments to cover employee portions of Social Security and Medicare taxes.
<input type="checkbox"/>	<b>Important:</b> Close any unused tax accounts that are no longer in use. This is usually a result of no longer having employees in a state.
<input type="checkbox"/>	Verify that all voided and manual checks have been entered in the system.
<input type="checkbox"/>	If managing accruals in the system, run your final accrual balance report on <b>Friday, Dec. 29, 2023</b> , or as close to that date as possible (Team > Accruals > Balances). Be sure to print or save a copy. <b>After Friday, Dec. 29, 2023, your year-end accrual balance report cannot be reproduced by you or B2E Solutions.</b>
<input type="checkbox"/>	Contact your third party sick-pay administrator <b>immediately</b> to determine when they will provide you with final benefit amounts. If you will not receive final benefit amounts until after <b>Friday, Dec. 29, 2023</b> , contact your CSR so we can delay year-end processing until the information is available.
<input type="checkbox"/>	When you contact your third party sick-pay administrator, please confirm who is processing the W-2 for these payments (B2E Solutions or your third-party provider).
<input type="checkbox"/>	Determine where you will save or store undeliverable 1099s and W-2s.
<input type="checkbox"/>	If using Time & Labor, review your Holiday Tables in the system to ensure they are accurately populated on timesheets for the next year (Settings > Profiles/Policies > Holiday Tables).
<input type="checkbox"/>	Overall, keep your CSR in the loop on any needed adjustments, bonus runs and other considerations that could impact your payrolls. They will help ensure your information is up to date and that you're set up for success.

## ➤ Year-End Adjustments

- If you haven't done so throughout the year, you may need to report additional wage information on the Form W-2. Make all adjustments before year-end to ensure proper taxation.
- Process year-end adjustments with a live payroll to ensure you deduct applicable taxes from the employee. If you fail to do so, you may be responsible for paying the employee's portion of Social Security and Medicare.
- If you need a new earnings or deduction code added to the system for new adjustments, contact your CSR at least two (2) business days before processing your payroll. If you prefer to submit your adjustments to us (rather than through the system), reach out to your CSR.
- To ensure compliance, always consult your accountant, attorney or plan administrator for clarification or assistance computing the adjustment value you need to report.

## Common year-end adjustments

- Gift cards
- Personal use of a company-provided vehicle
- Group-term life insurance over \$50,000
- Third-party sick pay
- Employer-paid education not related to job
- Value of certain awards and prizes
- Nonaccountable business-expense reimbursements
- S-corp accident/health premiums paid to shareholder employees of 2% or more
- Country club and health club dues
- Cash gifts to employees
- Allocated tips
- Imputed value of domestic partner benefit coverage

For more information regarding other year-end adjustments, visit [irs.gov/publications/p15b](https://www.irs.gov/publications/p15b).

## ➤ Bonus Payrolls

Schedule bonus pay dates as soon as possible. When feasible, schedule them for a Thursday or Friday processing date and a pay date for the following week.

If you want employees to see bonus amounts in the year-to-date section of their regular paycheck stub:

- Schedule bonus payrolls with a live payroll.

If you do not want employees to see their bonus amounts on their regular paycheck:

- Process bonus payrolls as a separate payroll after you process regular payroll.

Notify your CSR if you need us to turn off pay-statement viewing in the system.

## ➤ Larger Payrolls

Please remember to plan accordingly for these larger than normal payroll files. If either or both of these two conditions apply:

1. A payroll's direct deposits exceed \$500,000, and/or
2. A payroll includes one individual receiving more than \$100,000 net pay

Then you have two options:

1. Wire the entire amount of the payroll to us, or
2. Allow at least five (5) business days for us to process the file

Please contact your CSR as soon as you know about a larger payroll.

## Reminder: Submit payrolls on time

We require that you submit finalized payrolls by 3 p.m. CST (Monday - Thursday) or by 1 p.m. CST (Friday), **two (2) business days** prior to when you issue employee payments. If you are a B2E Solutions check client, submit payrolls **three (3) business days** in advance.

We also require this timing for year-end adjustment payrolls. Payrolls that do not fit within this timeline will be assessed a late-processing fee of \$50.

## ➤ W-2, 1099-NEC and 1099-MISC Verifications

Before issuing W-2s and 1099s, complete the below checklist to ensure employee information is correct. If you fail to do so, you may need to file a Corrected Wage and Tax Statement (Form W-2c). Please note, B2E Solutions charges \$155/hour plus \$57.50/W-2c. If you need your CSR to assist with any changes in the system, please let them know before **Friday, Dec. 8, 2023**.

### W-2s

- ☐ Pull a W-2 Verification Report for a list of W-2 employees in the system: My Info > My Reports > My Saved Reports (at this location select "like" under the column "Saved As Name" and search for "W2 Verification Report").
- ☐ Review employee records for accuracy, including names, Social Security numbers and addresses.
- ☐ The Social Security Administration (SSA) requires that all employees who were "active participants" in a qualified pension plan during the 2023 tax year check box 13. For more details, see pages 22 and 30-31 of the IRS instructions ([irs.gov/pub/irs-pdf/iw2w3.pdf](https://irs.gov/pub/irs-pdf/iw2w3.pdf)). Then review your W-2 retirement plan box values in the system: My Info > My Reports > Payroll Reports > Post Payroll Reporting > Retirement Plan Report Detail. You may need to add the column "Employee Pension Box Type" to the report.
- ☐ If you have a retirement plan that is not reported through payroll, inform your CSR if you need it added to the system.

### 1099s

- ☐ Pull a 1099-MISC Verification Report for a list of 1099-MISC employees in the system: Team > Payroll > Forms > 1099-MISC.
- ☐ Pull a 1099-NEC Verification Report for a list of 1099-NEC employees in the system: Team > Payroll > Forms > 1099-NEC.
- ☐ Review payee names, addresses and identification numbers for accuracy.
- ☐ Confirm all payees have an identification number, as this is required for you to file 1099-MISC and 1099-NEC forms with the IRS.

## New Turbo Tax UKG Ready Capability

Employees now have the option for their W-2 to be automatically imported into Turbo Tax.

## Important paid leave requirements for states

### Paid family medical leave (PFML)

Today's workforce is increasingly remote and dispersed, making it more important than ever to take note of PFML requirements and changes in states where you have employees. Many states are now requiring that employers offer PFML insurance. Visit [blog.b2esolutionsinc.com/paid-family-medical-leave-insurance-types-by-state](https://blog.b2esolutionsinc.com/paid-family-medical-leave-insurance-types-by-state) for more information on the topic.

**States with PFML requirements:** California, Colorado, Connecticut, Delaware (effective Jan. 1, 2025), District of Columbia, Hawaii, Maryland (effective Oct. 1, 2024), Massachusetts, Minnesota (effective Jan. 6, 2026), New Jersey, New York, Oregon, Rhode Island and Washington.

### Paid sick leave

Effective Jan. 1, 2024, Minnesota and Illinois will be added to the growing list of states requiring paid sick leave. If you have employees in these states, you should have received an email from us on Oct. 10, 2023, with information and a system setup form. Please reach out to your CSR if you did not receive the email or have questions.

**States with paid sick-leave requirements:** Arizona, California, Colorado, Connecticut, Illinois (effective Jan. 1, 2024), Maine, Maryland, Massachusetts, Michigan, Minnesota (effective Jan. 1, 2024), Nevada, New Jersey, New Mexico, New York, Oregon, Rhode Island, Vermont, Washington and Washington D.C.

Note: This list does not include the cities and counties that also have paid sick-leave requirements.

## ➤ Regulatory Changes

While the system automatically accounts for regulatory changes that impact the below areas, we've outlined the year-over-year changes for your reference. Not all information was released at the time we published this guide, so we've marked that information as TBD in the below chart and left a space for you to fill in values once they are announced.

Social Security	2024	2023	Percent change	Actual or TBD
Wage base	\$168,600	\$160,200	5.24%	Actual

Deferred compensation: 401(K), 403(B), profit-sharing plans, etc.	2024	2023	Percent change	Actual or TBD
Elective deferral	\$ _____	\$22,500	_____ %	TBD
Catch-up deferral	\$ _____	\$7,500	_____ %	TBD
Annual compensation limit	\$ _____	\$330,000	_____ %	TBD
Total employee & employer contributions	\$ _____	\$66,000	_____ %	TBD

SIMPLE plans	2024	2023	Percent change	Actual or TBD
Employee deferrals	\$ _____	\$15,500	_____ %	TBD
Catch-up deferrals	\$ _____	\$3,500	_____ %	TBD

Health savings accounts (HSAs)	2024	2023	Percent change	Actual or TBD
Maximum HSA contribution (individual)	\$4,150	\$3,850	7.79%	Actual
Maximum HSA contribution (family)	\$8,300	\$7,750	7.10%	Actual
HSA catch-up limit (individual or family)	\$1,000	\$1,000	0%	Actual
Minimum HDHP deductible (individual)	\$1,600	\$1,500	6.67%	Actual
Minimum HDHP deductible (family)	\$3,200	\$3,000	6.67%	Actual
Out-of-pocket maximum (individual)	\$8,050	\$7,500	7.33%	Actual
Out-of-pocket maximum (family)	\$16,100	\$15,000	7.33%	Actual

Flex spending accounts (FSAs)	2024	2023	Percent change	Actual or TBD
Max FSA contribution (medical account)	\$ _____	\$3,050	_____ %	TBD
Max FSA contribution (dependent account)	\$5,000	\$5,000	0%	Actual

### 2024 ACA affordability is notably lower for the second year

Coverage for an employee under an eligible employer-sponsored plan is "affordable" if the employee's required contribution for self-only coverage does not exceed 8.39% of the taxpayer's household income for the 2024 taxable year. Since employers do not know the household income of an employee, a variety of safe harbors are used by employers to manage affordability. Please work with your insurance agent/broker to ensure your coverage is affordable.

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Affordability %	9.5	9.66	9.69	9.56	9.86	9.78	9.83	9.61	9.12	8.39

## ➤ 2023 - 2024 Holiday Schedule

Whether you're communicating with your CSR or scheduling time-sensitive deliveries, it's important for you to work around holiday dates that could impact service hours. You don't want unexpected holiday delays getting in the way of critical deadlines. In addition to working around closings or limited hours for banks, B2E Solutions and UPS, **let your CSR know when your offices are closing**. Sometimes you need to sign for deliveries.

See page 10 for holiday delivery options.

Holiday	Date	Banks closed?	B2E Solutions closed?
Veterans Day	Saturday, Nov. 11, 2023	No	Yes
Thanksgiving Day	Thursday, Nov. 23, 2023	Yes	Yes
Thanksgiving holiday	Friday, Nov. 24, 2023	No	Yes
Christmas Eve holiday	Friday, Dec. 22, 2023	No	Yes (at noon)
Christmas Day	Monday, Dec. 25, 2023	Yes	Yes
New Year's Day	Monday, Jan. 1, 2024	Yes	Yes
Martin Luther King Jr. Day	Monday, Jan. 15, 2024	Yes	No
Presidents' Day	Monday, Feb. 19, 2024	Yes	No
Memorial Day	Monday, May 27, 2024	Yes	Yes
Juneteenth	Wednesday, June 19, 2024	Yes	No
Independence Day	Thursday, July 4, 2024	Yes	Yes
Labor Day	Monday, Sept. 2, 2024	Yes	Yes
Columbus and Indigenous Peoples' Day	Monday, Oct. 14, 2024	Yes	No
Veterans Day	Monday, Nov. 11, 2024	Yes	No
Thanksgiving Day	Thursday, Nov. 28, 2024	Yes	Yes
Thanksgiving holiday	Friday, Nov. 29, 2024	No	Yes
Christmas Eve holiday	Tuesday, Dec. 24, 2024	No	Yes (at noon)
Christmas Day	Wednesday, Dec. 25, 2024	Yes	Yes

### Other important dates:

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## ➤ W-2 and 1099 Delivery Options

Choose your delivery option(s). Employee information is safe and confidential regardless of your preference. For all delivery options, employers receive a copy of employee W-2s, as well as a notification from B2E Solutions regarding delivery timing. For hassle-free convenient delivery, we recommend number two and/or three below.

**New process:** Employer copies will be included in the year-end packet the tax department sends.

<b>Paper Delivery (mailed to company)</b>	<b>Paper Delivery (mailed to employees)</b>	<b>Electronic Delivery (employees only)</b>
<div style="text-align: center; font-size: 2em; font-weight: bold; color: green; border: 2px solid green; border-radius: 50%; width: 40px; margin: 0 auto;">1</div> <ul style="list-style-type: none"> <li>• Available for W-2 and 1099 forms.</li> <li>• Unless you specify an alternative delivery option, we mail paper forms to your on-record company address for you to distribute to employees. Keep your CSR updated on company address changes, so your forms are delivered to the right place.</li> <li>• Let your CSR know if your office is closed on a holiday so that we can schedule your courier or UPS deliveries on a convenient date.</li> <li>• Unless you specify or have specified in the past that you want forms sorted differently, we sort and ship forms in alphabetical order. Your preference will carry over year to year.</li> </ul>	<div style="text-align: center; font-size: 2em; font-weight: bold; color: green; border: 2px solid green; border-radius: 50%; width: 40px; margin: 0 auto;">2</div> <ul style="list-style-type: none"> <li>• Available for W-2 and 1099 forms.</li> <li>• We mail paper forms directly to your employees, but to sign up, you must complete and send the Direct Mail Request Form to your CSR by <b>Thursday, Dec. 28, 2023</b>. Download the form at <a href="https://b2esolutionsinc.com/forms">b2esolutionsinc.com/forms</a>.</li> <li>• <b>If you signed up for this service last year, your enrollment will not carry over. You must submit a new form each year.</b></li> <li>• This service option costs \$1.45/form, which includes postage and handling.</li> </ul>	<div style="text-align: center; font-size: 2em; font-weight: bold; color: green; border: 2px solid green; border-radius: 50%; width: 40px; margin: 0 auto;">3</div> <ul style="list-style-type: none"> <li>• Available for W-2 forms only.</li> <li>• The IRS does not require that you provide employees with a paper W-2. If an employee consents, you can provide their W-2 through their online Employee Self-Service (ESS) portal at no additional cost. Refer to state laws for additional guidance.</li> <li>• To participate in electronic delivery, complete step one of the below instructions by <b>Friday, Dec. 15, 2023</b>.</li> <li>• If you enrolled your company in the past for this service, it remains in effect unless you ask your CSR to discontinue it. Employee elections will also remain intact unless the employee revokes their election in the system.</li> <li>• If you want to participate, follow the quick three-step instructions below.</li> </ul>

### Instructions to enroll in W-2 electronic delivery:

- 1. Company enrollment:** Complete the Electronic W-2 Request Form by **Friday, Dec. 15, 2023**. Download the form at [b2esolutionsinc.com/forms](https://b2esolutionsinc.com/forms) or in the system: My Info > Help > Download Documentation > Saved within the Year End Information category.
- 2. Employee communication:** After you receive confirmation that we processed your request and enabled functionality, notify employees about this paperless option. For easy communication, update and share the Electronic W-2 Delivery Communication you received in your confirmation email. You can also find a template in the system: My Info > Help > Download Documentation > Saved within the Year End Information category.
- 3. Employee enrollment:** Employees that want to receive their W-2 electronically must opt out of paper delivery in the system: My Info > My Pay > Forms > W2. All other employees will receive their W-2 via your preferred method (option one (1) or two (2) above).
  - Employees who only want to receive their W-2 electronically must provide electronic consent no later than Sunday, Dec. 31, 2023. After this date, a paper W-2 may also be printed.

## ➤ Running Your First Payroll of 2024

Before processing your first payroll of the calendar year, run through the below checklist. While this checklist is extensive, it may not include all items you and your business need to consider and update in the system.

### W-4s

- ☐ Remind employees that they must file a new Form W-4 if their filing status, exemption allowance or exempt status changed since their last W-4 filing. Note, many states require employees to complete both federal and state W-4s.
- ☐ **Federal:** Obtain a new federal Form W-4 each year for individuals claiming exemption from withholding. If you do not receive a new W-4 by **Thursday, Feb. 15, 2024**, you must withhold tax as if the employee is single.
- ☐ **State:** For Wisconsin, obtain a new state Form WT-4 each year for individuals claiming exemption from withholding. If you do not receive a new WT-4 by **April 30th of each year**, you must withhold tax as if the employee is single with zero withholding. For requirements outside of Wisconsin, consult the state's Department of Revenue.

**Reminder for the system: Use "blocked W/H" when an employee indicates exempt on the W-4 form. Use "Exempt" when an employee is exempt from reporting wages AND withholding tax.**

- ☐ If you are not taking advantage of online W-4 processing, ask your CSR how to get started.

### IRS or state agency notices (including unemployment rate changes)

- ☐ If you receive information that could affect your company taxes, email the notice(s) to your CSR, so they can inform our tax department. Please note, it is your responsibility to inform B2E Solutions of all changes, as the IRS and state agencies do not send notices directly to B2E Solutions. Failure to notify us may result in penalties for which you (not B2E Solutions) are responsible.
- ☐ Verify tax filing frequencies. Provide us with any notice(s) you receive regarding changes to the frequency required for your 2024 tax deposits **before your first payroll of the new year**.
- ☐ If you have employees working in states outside of Wisconsin, email your state-specific company unemployment rates to your CSR as soon as you have them and **before processing your first payroll of the new year**. Your CSR will inform our tax department. Failure to do so may result in adjustments that may include penalties and interest.  
  
Again, if you have employees located in Wisconsin, you do not need to provide us with your company's Wisconsin unemployment rates, as we automatically update these in the system.

### Time-off balances

- ☐ If applicable, make adjustments to vacation, sick and/or holiday accrual balances for employees.

California, Connecticut, Illinois, New York and the U.S. Virgin Islands may face FUTA credit reductions for 2023. The determination will be made after Friday, Nov. 10, 2023. If you have employees in these locations, B2E Solutions will automatically process the adjustment payroll for you in Jan. 2024.

For more information, visit [payroll.org/news-resources/news/news-detail/2023/02/10/four-states-virgin-islands-may-face-increased-futa-credit-reduction-for-2023](https://payroll.org/news-resources/news/news-detail/2023/02/10/four-states-virgin-islands-may-face-increased-futa-credit-reduction-for-2023).



## ➤ Affordable Care Act (ACA)/Employer Mandate

### What is an Applicable Large Employer (ALE)?

Any company, organization or group of employers (treated as an Aggregated ALE Group) that employs an average of 50 or more full-time employees (including full-time equivalent employees) in the preceding calendar year.

### Guidelines

- All ALEs are required to provide minimum value coverage and minimum essential coverage at an affordable rate for employees, or face penalties.
- For a complete list of all regulations surrounding the ACA, refer to [irs.gov/Affordable-Care-Act/Employers](https://irs.gov/Affordable-Care-Act/Employers). Insurance brokers or agents, tax advisors, accountants and the IRS can help answer your ACA questions.
- ALEs are required to provide full-time employees with 1095-C forms and file ACA forms with the IRS electronically.
- If you aren't using the ACA module in the system, ask your CSR for more information. This module will help you proactively manage your ACA compliance strategy and streamline the populating and filing of 1094-C and 1095-C forms (1094-B and 1095-B forms are not currently supported).

### 6055 and 6056 reporting

The below chart defines the type of 6055/6056 reporting based on employer size. It provides general information regarding the provisions of current health care reform legislation. It does not fully address all specific elements of the ACA and is not intended to provide legal advice.

Type of reporting	Who reports	Transmittal	Return
6055	Self-insured employers with less than 50 full-time and full-time equivalent employees.	1094-B	1095-B
6055	Employers with 50 or more full-time and full-time equivalent employees who must report coverage provided to non-employees (e.g., non-employee directors, COBRA-qualified beneficiaries, and retirees) who were not an employee for all 12 months of the year.	1094-B or 1094-C  Note: if using Form 1094-C as a transmittal, use Form 1095-C for reporting and disclosure	1095-B or 1095-C  Note: if using Form 1094-C as a transmittal, use Form 1095-C for reporting and disclosure
6055	Insurance carrier (including carriers providing coverage through the SHOP Exchange for small employers).	1094-B	1095-B
6056	Fully-insured employers with 50 or more full-time and full-time equivalent employees.	1094-C	1095-C (except Part III)
6055 & 6056	Self-insured employers with 50 or more full-time and full-time equivalent employees (including coverage provided to non-employees that were employed one or more months out of the year).	1094-C	1095-C

### Cost of employer-sponsored health insurance on Form W-2

The ACA requires employers to report the cost of coverage under an employer-sponsored group health plan on the Form W-2 (box 12DD). The IRS did provide additional transition relief, and the requirement only applies to companies who issued 250 or more W-2s for the prior tax year. This transition relief will continue each year until the IRS issues future guidance.

## 2023 Holiday Delivery Options

### UPS delivery

Plan early! B2E Solutions is not responsible for late deliveries that result from UPS or courier delivery schedules or closures. Double check with delivery providers to ensure you will not encounter any unexpected delays. If you are a B2E Solutions check client and use UPS for delivery, be aware that **UPS does not make standard deliveries on the below dates.**

Holiday	Date	UPS
Thanksgiving Day	Thursday, Nov. 23, 2023	No pickup, no delivery
Thanksgiving holiday	Friday, Nov. 24, 2023	No pickup, delivery available
Christmas Eve holiday	Friday, Dec. 22, 2023	Pickup available, delivery available
Christmas Day	Monday, Dec. 25, 2023	No pickup, no delivery
New Year's Day	Monday, Jan. 1, 2024	No pickup, no delivery

For more information on the UPS holiday schedule visit: [ups.com/us/en/support/shipping-support/shipping-services/holiday-shipping-schedule.page](https://ups.com/us/en/support/shipping-support/shipping-services/holiday-shipping-schedule.page).

Please contact your CSR if you're interested in learning about alternative holiday delivery options. You may be able to avoid extra delivery fees by changing your delivery method to courier, pickup or US mail. Remember, we offer electronic delivery for W-2s (see page 7).

### Courier delivery

Holiday	Date	CS Logistics	Spee-Dee Delivery
Thanksgiving Day	Thursday, Nov. 23, 2023	No pickup, no delivery	No pickup, no delivery
Thanksgiving holiday	Friday, Nov. 24, 2023	No pickup, delivery available	No pickup, delivery available
Christmas Eve holiday	Friday, Dec. 22, 2023	Pickup available, delivery available	Pickup available, delivery available
Christmas Day	Monday, Dec. 25, 2023	No pickup, no delivery	No pickup, no delivery
New Year's Day	Monday, Jan. 1, 2024	No pickup, no delivery	No pickup, no delivery

### B2E offerings to help you stay compliant

Remaining compliant amongst ever-changing laws, regulations and requirements is tough. Automate and streamline compliance with the following B2E Solutions offerings:

- **Poster Service:** Employers are required by law to post labor law posters in the workplace, as well as online for remote employees. Our Poster Service offerings ensure that you have the required federal, state, city and county labor law postings and updates you need to remain compliant and protected from government fines or penalties of up to \$25,000.
- **Mineral Service:** Take the guesswork out of HR and compliance with a one-stop platform for all the tools, resources, templates, courses, notifications and expert help you need to feel confident in your ability to navigate whatever HR challenges and changes come your way.

Contact your client success manager (CSM) to learn more about these services today.

## ➤ Mark Your Calendars

We mentioned a lot of dates throughout this Year-End Guide. You'll find them in bold throughout the document, but for your convenience, we've also highlighted some critical dates below.

### Friday, Dec. 8, 2023

- ☐ Complete the review of employees' W-2 and 1099 information to ensure they are correct. Let your CSR know if you need assistance with changes in the system.
- ☐ Call your third party sick-pay provider and request all employees' information to be sent to you as soon as possible.

### Wednesday, Dec. 27, 2023

- ☐ Notify your CSR to put W-2s on hold if you know you will have adjustments to process after this date.

### Thursday, Dec. 28, 2023

- ☐ If you want B2E Solutions to mail W-2s directly to employees, this is the last day to submit your request.
- ☐ **Last day to process adjustments** to avoid possible penalties and interest for late tax payments. Adjustments submitted after 3:00 p.m. CST may incur additional processing and handling fees.
- ☐ Third party sick-pay adjustments and additional payments are due. **If received by 3:00 p.m. CST**, they will be made timely. However, you will be responsible for any adjustments made after this time and for any penalty and/or interest the IRS may assess.

### Tuesday, Jan. 2, 2024

- ☐ W-2 printing begins for W-2s that are not on hold.
- ☐ Unless a hold was requested by Wednesday, Dec. 27, 2023, adjustments submitted after Thursday, Dec. 28, 2023, through Tuesday, Jan. 2, 2024, may require reprinting W-2's. Standard rates apply.
- ☐ Unless a hold was requested by Wednesday, Dec. 27, 2023, adjustments submitted after Tuesday, Jan. 2, 2024, may require a W-2c (B2E Solutions charges \$155/hour plus \$57.50/W-2c).

## Do you have employees in Illinois?

Beginning January 1, 2024, qualifying employers located within designated Illinois counties and townships will be required to provide certain employees with a pre-tax commuter benefit allowing them to use pre-tax dollars to purchase a transit pass through payroll deduction. For more information, visit [transitchicago.com/transitbenefit](https://transitchicago.com/transitbenefit).

