



2024
2025

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.**

— Your B2E Solutions Team

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Year-End Webinars

Join us for a two-part webinar series covering this Year-End Guide and more. We ask that all clients please register for both Part 1 and Part 2 of the series.

Reserve your spot at 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.

➤ Running Your Last Payroll of 2024

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 **Friday, Dec. 27, 2024**.

<input type="checkbox"/>	Review your reports from the previous year-end (2023) 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"/>	Important: 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 Tuesday, Dec. 31, 2024 , or as close to that date as possible (Team > Accruals > Balances). Be sure to print or save a copy. After Tuesday, Dec. 31, 2024, your year-end accrual balance report cannot be reproduced by you or B2E Solutions.
<input type="checkbox"/>	Contact your third party sick-pay administrator immediately to determine when they will provide you with final benefit amounts. If you will not receive final benefit amounts until after Tuesday, Dec. 31, 2024 , 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 for accuracy, as holidays will populate on timesheets for the coming 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.

➤ Large Payrolls

Please remember to plan accordingly for 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 large 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 \$170/hour plus \$60/W-2c. If you need your CSR to assist with any changes in the system, please let them know before Friday, Dec. 6, 2024.

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"). If you are unable to find this report, you may need to create it. Contact your CSR if you need help.
- 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 2024 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://www.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.

Turbo Tax W-2 Imports

Employees using Turbo Tax can manually enter their W-2 forms into Turbo Tax or utilize an automatic import made possible through UKG Ready. The automatic import option will be available to employees in Turbo Tax as soon as B2E Solutions finalizes all client W-2s, which will occur no later than Monday, Feb. 3, 2025.

Important! Vacated: New earning thresholds

On Friday, Nov. 15th, a federal judge vacated the Department of Labor's overtime exemption salary rules. For more information: <https://payroll.org/news-resources/news/news-detail/2024/11/18/district-court-invalidates-rule-raising-white-collar-salary-threshold>

On April 23, 2024, the U.S. Department of Labor announced new rules that increased the salary level thresholds to \$58,656 for executive, administrative, professional and highly compensated employees beginning Jan. 1, 2025. Previously, the level was increased on July 1, 2024, to \$43,888.

Paid leave requirements

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 and districts where you have employees. Many locations are now requiring that employers offer PFML insurance. Visit blog.b2esolutionsinc.com/paid-family-medical-leave-insurance-types-by-state for more information on the topic.

Locations with PFML requirements: California, Colorado, Connecticut, Delaware (effective Jan. 1, 2025), Hawaii, Maine (effective Jan. 1, 2025), Maryland, Massachusetts, Minnesota (effective Jan. 6, 2026), New Jersey, New York, Oregon, Rhode Island, Washington and Washington, D.C.

➤ 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	2025	2024	Percent change	Actual or TBD
Wage base	\$176,100	\$168,600	4.45%	Actual

Deferred compensation: 401(K), 403(B), 457(b), profit-sharing plans, etc.	2025	2024	Percent change	Actual or TBD
Elective deferral	\$23,500	\$23,000	2.17%	Actual
Catch-up deferral	\$7,500	\$7,500	0.00%	Actual
Super catch-up (Secure Act 2.0) *\$10,000 or 150% of the regular catch-up (whichever is greater)	\$11,250*	N/A	100%	Actual
Annual compensation limit	\$350,000	\$345,000	1.45%	Actual
Total employee & employer contributions	\$70,000	\$68,000	2.94%	Actual

SIMPLE plans	2025	2024	Percent change	Actual or TBD
Employee deferral	\$16,500	\$16,000	3.13%	Actual
Catch-up deferral	\$3,500	\$3,500	0.00%	Actual
Super catch-up (Secure Act 2.0) *\$5,000 or 150% of the regular catch-up (whichever is greater)	\$5,250*	N/A	100%	Actual

Health savings accounts (HSAs)	2025	2024	Percent change	Actual or TBD
Maximum HSA contribution (individual)	\$4,300	\$4,150	3.61%	Actual
Maximum HSA contribution (family)	\$8,550	\$8,300	3.01%	Actual
HSA catch-up limit (individual or family)	\$1,000	\$1,000	0.00%	Actual
Minimum HDHP deductible (individual)	\$1,650	\$1,600	3.13%	Actual
Minimum HDHP deductible (family)	\$3,300	\$3,200	3.13%	Actual
Out-of-pocket maximum (individual)	\$8,300	\$8,050	3.11%	Actual
Out-of-pocket maximum (family)	\$16,600	\$16,100	3.11%	Actual

Flex spending accounts (FSAs)	2025	2024	Percent change	Actual or TBD
Max FSA contribution (medical account)	\$3,300	\$3,200	3.13%	Actual
Max FSA contribution (dependent account)	\$5,000	\$5,000	0.00%	Actual

2025 ACA affordability is higher for 2025

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 9.02% of the taxpayer's household income for the 2025 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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Affordability %	9.66	9.69	9.56	9.86	9.78	9.83	9.61	9.12	8.39	9.02

2024 - 2025 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, UPS and couriers, **let your CSR know when your offices are closing.**

See page 10 for holiday delivery options.

Holiday	Date	Banks closed?	B2E Solutions closed?
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
New Year's Eve holiday	Tuesday, Dec. 31, 2024	No	No
New Year's Day	Wednesday, Jan. 1, 2025	Yes	Yes
Martin Luther King Jr. Day	Monday, Jan. 20, 2025	Yes	No
Presidents' Day	Monday, Feb. 17, 2025	Yes	No
Memorial Day	Monday, May 26, 2025	Yes	Yes
Juneteenth	Thursday, June 19, 2025	Yes	No
Independence Day	Friday, July 4, 2025	Yes	Yes
Labor Day	Monday, Sept. 1, 2025	Yes	Yes
Columbus and Indigenous Peoples' Day	Monday, Oct. 13, 2025	Yes	No
Veterans Day	Tuesday, Nov. 11, 2025	Yes	No
Thanksgiving Day	Thursday, Nov. 27, 2025	Yes	Yes
Thanksgiving holiday	Friday, Nov. 28, 2025	No	Yes
Christmas Eve holiday	Wednesday, Dec. 24, 2025	No	Yes (at noon)
Christmas Day	Thursday, Dec. 25, 2025	Yes	Yes

Important year-round reminder

Always update UKG Ready with minimum wage rates.

As many states and localities are raising minimum wage requirements, it's critical to remember that UKG Ready will not automatically reflect these changes. You'll need to manually update new rates in the system. If you need assistance with this process, don't hesitate to contact your CSR. Please consult your state and local departments for location-specific requirements.

➤ 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. While number one below is the default, we recommend utilizing number two and/or three below.

Reminder: Employer copies will be included in the year-end packet the tax department sends. Additionally, you can download copies in the system: Team > HR > Forms > W2 .

Paper Delivery (mailed to company)	Paper Delivery (mailed to employees)	Electronic Delivery (employees only)
<p style="text-align: center;">1</p> <ul style="list-style-type: none"> • Available for W-2 and 1099 forms. • 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. • 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. • 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. 	<p style="text-align: center;">2</p> <ul style="list-style-type: none"> • Available for W-2 and 1099 forms. • 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 Friday, Dec. 27, 2024. Download the form at b2esolutionsinc.com/forms. • If you signed up for this service last year, your enrollment will not carry over. You must submit a new form each year. • This service option costs \$1.55/form, which includes postage and handling. 	<p style="text-align: center;">3</p> <ul style="list-style-type: none"> • Available for W-2 forms only. • 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. • All companies have automatically been enrolled in this service. This means employees can enroll themselves in W-2 electronic delivery. Other than communicating this to employees, no additional set-up is needed by you. • Communication and employee enrollment instructions are below.

Instructions for employee enrollment in W-2 electronic delivery:

- 1. Communication to employees:** Notify employees about this paperless option. For easy communication, update and share the Electronic W-2 Delivery Communication Template available in UKG Ready: My Info > Help > Download Documentation > Saved within the Year End Information category.
- 2. Employee enrollment:** Employees who 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 **Tuesday, Dec. 31, 2024**. After this date, a paper W-2 may also be printed for 2024 forms.

➤ Running Your First Payroll of 2025

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 **Feb. 15th of the new year**, you must withhold tax as if the employee is single and has no additional credits and/or adjustments.
- 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 the new 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. "Exempt" is used when an employee is exempt from reporting wages AND withholding tax. There are very few types of employees that exempt should be used for, per the IRS.

- 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 2025 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.

➤ 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://www.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.

2024 Holiday Delivery Options

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 or courier for delivery, be aware of pickup and delivery dates that may affect you.

UPS delivery

Holiday	Date	UPS
Thanksgiving Day	Thursday, Nov. 28, 2024	No pickup, no delivery
Thanksgiving holiday	Friday, Nov. 29, 2024	No pickup, delivery available
Christmas Eve holiday	Tuesday, Nov. 24, 2024	Pickup available, delivery available
Christmas Day	Wednesday, Dec. 25, 2024	No pickup, no delivery
New Year's Eve holiday	Tuesday, Dec. 31, 2024	Pickup available, delivery available
New Year's Day	Wednesday, Jan. 1, 2025	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.

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. 28, 2024	No pickup, no delivery	No pickup, no delivery
Thanksgiving holiday	Friday, Nov. 29, 2024	No pickup, delivery available	No pickup, delivery available
Christmas Eve holiday	Tuesday, Dec. 24, 2024	Pickup available, delivery available	Pickup available, delivery available
Christmas Day	Wednesday, Dec. 25, 2024	No pickup, no delivery	No pickup, no delivery
New Year's Eve holiday	Tuesday, Dec. 31, 2024	Pickup available, delivery available	Pickup available, delivery available
New Year's Day	Wednesday, Jan. 1, 2025	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. Learn more at info.b2esolutionsinc.com/labor-law-poster-service.
- **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. Learn more at info.b2esolutionsinc.com/mineral.

Contact your Client Success Manager (CSM) with questions or to get started.

➤ 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. 6, 2024

- 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. Most providers will provide this information early when requested.

Friday, Dec. 27, 2024

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

Thursday, Jan. 2, 2025

- W-2 printing begins for clients who have not put their W-2s on hold.
- Unless a hold was requested by Friday, Dec. 27, 2024, adjustments submitted after Monday, Dec. 30, 2024, through Thursday, Jan. 2, 2025, may require reprinting W-2's. Standard rates apply.
- Unless a hold was requested by Friday, Dec. 27, 2024, adjustments submitted after Tuesday, Dec. 31, 2024, may require a W-2c (B2E Solutions charges \$170/hour plus \$60/W-2c).

This Year-End Guide is provided for informational purposes only and is not intended as legal, accounting or tax advice. Always consult an attorney, CPA, tax advisor or other specialized and qualified professional. B2E Solutions disclaims any responsibility for actions taken based on information in this guide. Rates and prices are subject to change.

