

# Payroll News

## INSIDE THIS ISSUE:

Elections	2
NPW	2
Volunteering	3
Certifications	3
Meetings	3
About Us	4

## Affordable Care Act

### IRS Extends Deadline for Filings under 6055 and 6056

**Due dates extended** for the 2015 information reporting requirements (both furnishing to individuals and filing with the Internal Revenue Service) for insurers, self-insuring employers, and certain other providers of minimum essential coverage under section 6055 of the Internal Revenue Code, and the information reporting requirements

for applicable large employers under section 6056 of the Code.



### Cadillac Tax

The legislation delays to 2020 (from 2018) the implementation of the excise tax provisions on high cost employer-sponsored health coverage.

## Highlights of the Protecting Americans from Tax Hikes (PATH) Act of 2015

### Upcoming Events:

- Monthly Meeting - 2/11 at 5:30pm
- Capital Summit - 3/21-3/22
- APA Congress - 5/10-5/14

### Accelerated Form W-2/W-3 deadlines

The PATH Act requires employers to file their Forms W-2/W-3 with the Social Security Administration by Jan. 31, beginning with 2016 W-2s filed in early 2017, whether on paper or electronically, which is the same date the forms must be provided to employees. Currently, Forms W-2/W-3 are due to the SSA by the end of February (paper

forms) or March 31 (electronic filing). The Jan. 31 deadline also will apply to Forms 1099-MISC on which nonemployee compensation is reported.

### Commuter benefit parity

The Path Act provides **permanent** commuter benefit parity with parking under IRC Sec. 132(f). As in previous years the "extension" portion of

the legislation provides that the parity is also retroactive to Jan. 1, 2015. For 2016, the monthly maximum for both benefits will be \$255.

### Truncated SSNs

The PATH Act authorizes the IRS to allow or require that an "identifying number" be used for an employee rather than an SSN on Form W-2, effective on the date of enactment.

## Upcoming Elections



In March we will vote for President Elect and 2 positions on our board. Please be prepared to nominate members for the positions at the February meeting. They must be members of both the National APA & our local Chapter. You should speak to your nominee beforehand to ensure they are willing to accept the nomination and potentially the position. Below are duties of each.

**President Elect:**

In absence of the President, the President Elect shall preside over Member meetings and Officer/Board meetings.

The President Elect will fill in for any absence of other officers during Chapter meetings, Officer/Board meetings, and any other duties as the Board may prescribe.

The President Elect will automatically advance to the position of President after a one year term.

**Board of Directors:**

The Board of Directors shall have supervision, control, and direction of the affairs of the Chapter.

The Board of Directors will determine its policies or changes therein within the limits of the Bylaws.

The Board of Directors will have discretion in the disbursement of Chapter funds.

The Board of Directors may adopt rules and regulations for the conduct of its business as shall be deemed advisable, and may, in the execution of the powers granted, appoint such agents as it may consider necessary.

*NPW  
celebrations  
can be fun!*

## National Payroll Week

Thank you to everyone that participated in our NPW celebrations.

1st Place for Education Outreach & Community Service

1st Place for Chapter Promotion

2nd Place for Local Government Outreach

1st Place for Local Media Outreach

Read the most recent [Paytech](#) to learn more about the contests we won.



## Volunteering

Our Chapter has several committees for members to be a part of. This is a wonderful opportunity to volunteer your time and skills to benefit the Chapter. The committees are made up of a Committee Chairperson that is determined by the President and the Board of Directors (must be a National APA member) and Committee Members. The Committee Members are volunteers

who are active members in good standing with the Atlanta Chapter of the APA and must attend 50% of the monthly chapter meetings.

Take a moment to review the committees and their functions on our [website](#). You may find a great fit for your skills and we can always use the extra hands!

Also, keep an eye on your

emails and our social networks for volunteer activities for yourself and often the family as well.

A few organizations we support are:



children's restoration network



## Certification

APA certification is a valuable, objective credential that verifies a specified level of knowledge, skills, and abilities in the payroll profession. Certification helps individuals demonstrate their payroll expertise, secure promotions, advance their careers, and enhance their standing

within the payroll profession.

APA sets the standards for payroll excellence through certification programs at two levels - the Fundamental Payroll Certification (FPC) and the Certified Payroll Professional (CPP). The CPP is a certification

credential for those with payroll knowledge and experience; there are no payroll experience requirements to take the FPC.

Consider becoming certified this year. It would be a wonderful career goal!

*Spring Exam  
Test Window is  
March 26<sup>th</sup> -  
April 23<sup>rd</sup>*

## Meeting Speakers and Sponsorship

Do you a vendor or contact that would be willing to speak at one of our meetings? Please speak with [CJ Easterling](#) to coordinate this.

We welcome sponsorship from businesses.

For \$200 sponsors will receive a 1 person membership, logo on website for the year, be allowed to speak at a meeting about their

company and allowed to have materials available at hostess table at monthly meetings.



**ATLANTA CHAPTER  
OF THE APA**

Meetings held the second  
Thursday of the month at  
Crowne Plaza Ravinia  
Hotel

4355 Ashford Dunwoody  
Road, Atlanta, GA 30346

**We're on the Web!**

*See us at:*

<http://apaatlantachapter.com/index.php>

**Follow Us**



## About Our Organization



We are a nonprofit organization centered on providing continuing education to payroll, accounting and human resource professionals. Along with education, we offer community service opportunities for all members.

We are an autonomous and independent Chapter of the American Payroll Association.