Overview

Paychex is committed to helping you prepare and plan for year-end. Please use this guide to help make sure you have a successful 2018 year-end. The guide contains reminders about payroll that occur only at the end of the year so they can be easy to forget from year to year. We value your business and look forward to helping you with your payroll processing needs for fourth quarter and year-end.

Early Employer W-2/1099-MISC Filing Deadline in 2018

In an effort to reduce fraud, a provision in the Consolidated Appropriations Act passed by Congress changed the filing deadlines for employer copies of Forms W-2/1099-MISC. Again in tax year 2018, the deadline for filing Forms W-2 to the Social Security Administration and 1099-MISC to the Internal Revenue Service will be January 31, 2019. This deadline is for all employer W-2/1099-MISC returns, both electronic and paper returns.

The following deadlines did not change:

- Employees must file their personal income tax returns by Monday, April 15, 2019. You will need to report any fringe benefits, like personal use of a company car or group-term life benefits, to Paychex by Friday, December 28, 2018. You will also need to report third-party sick pay benefits by this date.

If you can’t meet this deadline, the information won’t be included on the original Forms W-2/1099-MISC we file with the agency. Paychex will then need to reprocess and re-file these returns at an additional cost.

Remind your CPA or tax advisor about these dates and the additional fees associated with late reporting.

Many states are following the federal early W-2 filing deadline; refer to the State Filing section to see how your state is affected.

**Year-End Reminders**

The deadline for reporting fourth quarter and year-end payroll information or changes to your payroll contact is Friday, December 28, 2018, at 5:00 p.m. local time or before your first payroll with a January 2019 check date, whichever is earlier. If any adjustments are needed after the deadline, please let your payroll contact know immediately. We can reprocess the tax returns, including employee Forms W-2, after the deadline; however, there will be an additional charge and a processing delay.

**Note:** If you work with an accounting professional, please remind them to report payroll-related adjustments on or before the deadline.

**Year-End Checklist**

- Verify that tax liabilities were collected for bonus checks

Bonus checks can be processed with your regular payroll, but must be processed independently if a separate payroll journal is necessary or the bonus payroll has a different date than the regular payroll. Specify how the bonus checks are to be taxed and any adjustments that need to be withheld, as bonus checks may be handled differently from regular payroll checks.
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☐ Confirm employee names and addresses

Report employee information changes by the assigned due date. Ensure you have necessary federal and state withholding forms when reporting new employees. Verify employee names and social security numbers (SSNs). A SSN/name mismatch affects the employee’s social security wage benefits. Wages reported on Form W-2 with a mismatch error will not be credited to that employee’s earnings statement. Instead, the wages will be housed in a “suspense file” until corrected. If the error is not corrected, the wages will never be credited to the employee.

Note: The Internal Revenue Service (IRS) may charge employers a penalty of up to $270.00 for each return or Form W-2 that has a missing or incorrect SSN or federal identification number. We cannot file your federal Forms W-2 electronically if a substantial percentage of the SSNs are missing and you have more than 10 employees. For security purposes, all but the last four digits of the SSN are masked in any transaction.

☐ Report other amounts on Form W-2, Box 14

The IRS allows employers to use Form W-2, Box 14 (Other), to report certain adjustments to an employee’s pay (e.g., charitable contributions); these can be set up to print in Box 14. Use the following guidelines when choosing a title for the adjustment:

- Only the first five letters of the adjustment (earning or deduction) will print in Box 14.
- Be descriptive. For example, “Misc” may not clearly substantiate a charitable contribution.
- Your payroll contact can change your adjustment title before processing your Forms W-2.

☐ Verify your W-2 Delivery Address

To ensure we are delivering your W-2 package with your company’s original W-2 forms and reference copies please verify the W-2 delivery address with your Paychex representative.

☐ Report Third-Party Sick Pay (Disability Payments)

Third-party companies are required to furnish employers with a sick pay statement of any disability insurance benefits paid to employees during the year. The statement must show the following information about each employee who was paid sick pay: employee name, employee SSN, sick pay paid to the employee, any federal income tax withheld, any employee social security tax withheld, and any employee Medicare tax withheld. If you are notified about this information after reporting the last payroll of the year, you should call your payroll contact as soon as possible.

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The information in these materials should not be considered legal or accounting advice, and it should not substitute for legal, accounting, and other professional advice where the facts and circumstances warrant. It is provided for informational purposes only. If you require legal or accounting advice, or need other professional assistance, you should always consult your attorney, accountant, or other professional advisor to discuss your particular facts, circumstances, and business needs.
If you have not already done so, please notify your insurance company that we will include third-party sick pay on the Forms W-2 that we prepare for you. Since third-party sick pay may affect quarter-end and year-end returns, including Forms W-2, the processing of returns will be delayed if sick pay is reported after the deadline date for year-end information. Clients can expect to receive their returns and Forms W-2 no later than January 31, 2019.

Fourth Quarter/Year-End Reporting

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<th>Taxpay® Clients</th>
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Check to see if you have any items to report. Report any fourth quarter payroll changes before the year-end deadline. On or before your final payroll of the quarter, report in-house checks, voided checks, or sick/disability payments to employees by a third party.

If you report any additional 2018 payroll entries after the deadline, we will collect and deposit any additional liability that may be required for federal withholding, federal unemployment (FUTA), and state unemployment insurance (SUI); however, Paychex will not be responsible for any penalties or interest assessed by tax agencies as a result of a late payment.

If you report any voided 2018 payroll entries made after the deadline date, we will prepare your federal tax return (Form 941/944) showing the overpayment and request a refund. Paychex will also prepare any required state quarterly returns or annual reconciliations showing the overpayment and will either request a refund or apply the overpayment to the next state tax deposit, based on the state’s requirements.

Report any tax deposits related to bonus payrolls. We will automatically make tax deposit(s) related to your bonus payroll. To avoid an overpayment through duplicate deposits, let your payroll contact know if you have already made or intend to make the tax deposit for a bonus payroll. Agencies refund overpayments directly to employers; Paychex cannot refund a duplicate payment.

Quarter-End Collections

Paychex provides Taxpay clients with an Outstanding Tax Liabilities (OTL) Report in each quarter-end tax package. This report lists the dates that your quarterly taxes will be remitted to the appropriate tax agencies by Paychex and indicates whether additional taxes will be credited to or debited from your account. The OTL Report contains two sections:
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Taxpay® Clients

1. **Outstanding Tax Liabilities for Quarter-end.** This section provides advance notification of any collections Paychex will make from your account. The tax amounts shown in this section will be debited from your bank account on **Tuesday, January 22, 2019.** Tax rate changes or state FUTA credit reductions are the most common reasons we may need to make an adjustment to your account. Please ensure that sufficient funds are available in your account before January 22, 2019, so Paychex can remit your tax payment on time.

2. **Tax Deposits made by Paychex for you.** This section lists any tax amounts that were previously collected by Paychex throughout the quarter and the date Paychex will remit them to the corresponding tax agency.

Non-Taxpay Clients

**Check to see if you have any items to report.** Report any fourth quarter payroll changes before the year-end deadline. If you have not already done so, report in-house checks, voided checks, any tax deposits that were due but not remitted, tax deposits paid for an amount other than the amount reflected on the deposit notice, and sick/disability payments to employees by a third party.

**Holiday Hours**

Our local offices will be closed on **Tuesday, December 25, 2018, and Tuesday, January 1, 2019.** For specific holiday processing schedules for your local Paychex branch, please talk to your payroll contact.

**Employee W-2 Wages**

Let your employees know that as long as you don’t make any adjustments after the end of the year, their last check stubs will have the information that will be included on their Forms W-2.

**Earnings Records and Quarter-To-Date/Year-To-Date Reports**

You can safely access Employee Earnings Records for each employee at your convenience using a customized date range through our free Paychex Online Reports Service. This report provides a wealth of information, including:

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- Individual employee wage rate and salary history
  Employment verification to help employees substantiate earnings within a period of time for mortgages and loans
- Details about adjustments and amount information to reconcile deductions such as health insurance or retirement plan contributions
- Wage information for completing workers’ compensation, disability, and unemployment claims

To sign up for online access to this report, or if you want to receive printed copies, notify your payroll contact.

**Note:** Preview® clients can access this information by running the report Rept0020 from the standard report queue.

**Employee Access Online**

You can offer your employees online access to view their Forms W-2, check stubs, retirement balances, health insurance information, and personal and payroll information from any browser or from free apps for smartphones or tablets. Convenient 24/7 online access reduces reliance on you for timely information about their payroll and W-2 information.

**Direct Deposit/Readychex®**

If you use our Direct Deposit/Readychex service, you should report payroll information during the holidays at least two banking days prior to the payroll check date to ensure availability of funds. Please contact your payroll contact if you need to change your payroll reporting date.

**Payroll Delivery by Mail**

We cannot guarantee timely United States Postal Service delivery during the holiday season. We can deliver your payroll by courier for a nominal charge, or we can hold your payroll for pickup at our office. If you would prefer to use one of these options, inform your payroll contact when you report your payroll.

**Account Balance**

Please take a moment to review your billing statement. If it is not current, pay your account before the end of December; this will allow us to process your fourth quarter 2018 and year-end 2018 tax returns without delay.

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Are Employees Having Enough Tax Withheld in 2018?

We want to remind you that all federal, state, and local tax agencies update their withholding tables at the beginning of the new tax year. Ask your employees to check their first pay stub of the new year to make sure they are having enough tax withheld. They may need to adjust their withholding exemptions, or have additional tax withheld so they aren’t underpaid and owe money to the IRS, state/local agencies at the end of the year.

Preview® Clients - Your First Payroll of 2019

When you “Begin New Pay Period” for your first payroll with a 2019 check date, your Paychex system will prompt you to perform a few steps to prepare for the new year:

Start your PC workstation with the year set to 2019. You will notice that your system automatically changes the working year menu reference to 2019. After the year updates, the system is ready to accept your first payroll for 2019.

If you attempt to download a 2019 pay file without completing “Begin New Pay Period,” the following error message will display:

Software: Preview Payroll
Error Message: Your transmission was unsuccessful

If you receive this message, contact a client service representative, who can send a new download to you. After this is complete, you can receive your first set of files for the year 2019 by following these steps:

1. Verify that your workstation is set to the year 2019.
3. Retrieve the 2019 pay file download.

Note for Multi-User Clients: Only one user needs to begin the new pay period in 2019. Other users should use the CHANGE YEAR <F5> function to change their system year to 2019 after the initial user begins the first 2019 payroll.

Note: All of your 2018 payroll data will be preserved in the system.
Fringe Benefits

Any taxable cash or non-cash benefit you give to your employees must be included on their Forms W-2

The value of personal use of company cars, or any other taxable cash or non-cash benefit, must be included on Form W-2.

Report these benefits before your last payroll for the year. Reporting taxable benefits with cash wages allows the appropriate withholding taxes to be deducted from employees’ checks. If these amounts are processed without wages, you may be required to pay the employee’s portion of social security and Medicare taxes.

The following is specific information about several types of benefits:

Group-Term Life Insurance

- Report the value of group-term life insurance in excess of $50,000.00 before your last payroll for this year. The value is based on an IRS-published table that assigns a value for each $1,000.00 of excess coverage per month based on the employee’s age. If you do not know how to determine the value of the coverage, please contact your tax advisor.

- The value of group-term life insurance in excess of $50,000.00 that is included in total wages is FICA taxable, even if the insurance was provided through a cafeteria plan. As an employer, you are liable for employee FICA if you decide not to withhold it from employees’ pay. If you need to report group-term life insurance information for a terminated or retired individual, please contact your payroll representative to discuss your options.

Employer Contributions to Retirement Plans

Employer contributions to retirement plans may be taxable in your state. Please consult your plan administrator for further taxability information.

If you are not already reporting these contributions with your payroll, please report them before your final payroll for the year. We need this information to ensure Box 13 of Form W-2 is correctly marked and reported to the IRS and SSA.

Flexible Spending Accounts (FSA)

Contributions to a medical FSA are made pretax and are used to pay eligible out-of-pocket health and dental costs such as co-payments, deductibles, eye care expenses, contact lenses and solutions, braces, prescription drugs, certain over-the-counter items, and hospital care.

Salary reduction contributions to a Health Care FSA are limited to $2,650 for 2018; 2019 limits have not been announced.

Now is the time to help your employees sign up for an FSA for next year. If you want to set up an FSA, inform your payroll contact.
Dependent Care Assistance

On Form W-2, Box 10 (Dependent Care Benefits), employers are required to report the total amount of dependent care benefits paid or incurred for the employee, including any amount in excess of the $5,000.00 exclusion. If you provided dependent care services to employees under an employer-sponsored program before your last payroll for the year, please report the benefits paid or furnished.

Educational Assistance Program

The exclusion for employer-provided educational assistance under a qualified Section 127 plan for 2018 is:

- Non-job related undergraduate and graduate courses are exempt up to $5,250.00.
- All job-related education assistance reimbursements are exempt from withholding and employer taxes if they qualify as a working condition fringe benefit.

If you have not already reported these reimbursements with your payroll, please report them before your final payroll for the year.

Deferred Compensation Plans

In general, amounts deferred to Section 457 plans and non-qualified deferred compensation plans with a substantial risk of forfeiture become taxable for FICA and FUTA when the employee becomes vested (the employee’s substantial risk of forfeiture lapses). This is not necessarily in the same year that the wages were earned.

Deferred Compensation Plans Continued

When an employee becomes vested, please provide your payroll contact with the following information:

- the date the employee became vested
- the amount of employee and employer current year contributions before vested date
- the total amount of employee and employer contributions for prior years
- the amount of employee FICA you collected on the employee and employer contributions

When a vested employee receives a distribution, please report the following information:

- the distribution amount
- whether this is a partial or full distribution
- the amount of federal tax withheld on the distribution
- if the distribution is attributed to employee or employer contributions
Qualified Equity Grants

IRC Sec. 83(i) has been added due to the Tax Cuts and Jobs Act; this allows Qualified Employers to offer an option to Qualified Employees to defer income from Qualified Equity Grants.

Qualified employers who offer Restricted Stock Units (RSUs) now have the options to allow their employees to elect to defer federal income tax.

Typically, these plans would be administered by a third party company, who will issue the payments to the employee and withhold the applicable taxes. Those taxes would be forwarded to the employer and collected by Paychex when we process the entries.

There are 3 stages where these amounts need to be reported:

1. Qualified Equity Grant deferred under IRC Sec. 83(i) for current calendar year.
   - FIT exempt
   - FICA taxable
   - FUTA taxable

2. Aggregate Deferrals under IRC Sec 83(i) elections – You must provide these aggregate amounts
   - FIT exempt
   - FICA exempt
   - FUTA exempt
   - W2 box 12 = Code HH

3. Taxable Income from Qualified Equity Grants under IRC Sec. 83(i)
   - FIT taxable (at supplemental rate, currently 37%) - You must report the tax to Paychex
   - FICA exempt
   - FUTA exempt
   - W2 box 12 = Code GG

Example:

Madeline receives a job offer. The company thinks Madeline's skill set is valuable and hopes she remains a long-term employee, so the company offers her 1,000 RSUs as part of her compensation, in addition to a salary and benefits. The company's stock is worth $10 per share, making the RSUs potentially worth an additional $10,000. To give Madeline an incentive to stay with the company and receive the 1,000 shares, it puts the RSUs on a five-year vesting schedule.

After one year of employment, Madeline receives 200 shares; after two years, she receives another 200, and so on until she acquires all 1,000 shares at the end of the vesting period.

Depending on how the company's stock performs, Madeline may receive more or less than $10,000. After one year of employment Madeline receives 200 shares of stock. We need to process the value of the 200 shares ($2000) and tax it for FICA and FUTA. She defers federal income tax (FIT).
Qualified Equity Grants Continued

Year 1
- Process $2,000 X 7.65% = $153 FICA tax for Madeline and $153 FICA and $12 FUTA tax for employer. No net pay, will just add to income for tax. (#1)
- Process $2,000 Box 12 labeled HH (#2)
- Process 0 (#3)

Year 2
- Process $2,000 X 7.65% = $153 FICA tax for Madeline and $153 FICA and $12 FUTA tax for employer. No net pay, will just add to income for tax. (#1)
- Process $4,000 Box 12 labeled HH (#2)
- Process 0 (#3)

Year 3
- Process $2,000 X 7.65% = $153 FICA tax for Madeline and $153 FICA and $12 FUTA tax for employer. No net pay, will just add to income for tax. (#1)
- Process $6,000 Box 12 labeled HH (#2)
- Process 0 (#3)

Year 4
- Process $2,000 X 7.65% = $153 FICA tax for Madeline and $153 FICA and $12 FUTA tax for employer. No net pay, will just add to income for tax. (#1)
- Process $8,000 Box 12 labeled HH (#2)
- Process 0 (#3)

Year 5
- Process $2,000 X 7.65% = $153 FICA tax for Madeline and $153 FICA and $12 FUTA tax for employer. No net pay, will just add to income for tax. (#1)
- Process $10,000 Box 12 labeled HH (#2)
- Process 0 (#3)

Years 6-10
- Process 0 (#1)
- Process 0 (#2)
- Process $2,000. Box 12 Code GG. No net pay, just add to income for tax. The tax should have been withheld by the third-party provider at the supplemental rate (currently 37%); however, Paychex won’t calculate the tax, we just enter what was withheld. You must report what was withheld to Paychex (#3)
Additional Reporting Requirements

Reporting Taxable Adjustments for Separated Employees

Taxable adjustments (for example, personal use of a company car, imputed value of group-term life insurance) should be reported with regular payroll whenever possible. Regular reporting of these adjustments allows required employee taxes to be withheld from wages. If taxable adjustments are reported without wages, the employer may be liable for the employee portion of taxes.

- When employees leave the company voluntarily or involuntarily, the employer should report taxable adjustments with the employees’ last checks; otherwise, the employer may be liable for the employee portion of taxes.

If the employer pays any part of an employee’s income tax or FICA withholding, the amount paid must be reported as additional taxable wages for the employee. Additional employment taxes, both employee and employer portions, must be withheld on this added income.

- If you cannot report taxable adjustments on an employee’s last check, discuss it with your payroll contact. We can help you calculate the additional amount needed to cover the employee portion of FICA.

Example of Tax Adjustments for Separated Employees

Scenario: You need to report $100.00 as the imputed value of group-term life insurance in excess of $50,000.

- If you report the $100.00 with the employee’s last paycheck, $7.65 in employee FICA tax is withheld from the employee’s wages. You are liable only for the employer’s share of FICA. Your total cost is $7.65.
- If you report the $100.00 after the employee’s last paycheck is issued, employee FICA cannot be withheld because no wages are being paid. You will be liable for the employee portion of FICA, plus the employer portion of FICA. You must report $8.28 as wages to cover employee FICA. You will also have to pay $8.28 for employer FICA. Your total cost is $16.56.

The IRS formula for calculating the additional wages is:

\[
\text{Total amount (gross)} = \frac{\text{taxable adjustment}}{1 - (\text{Sum of all employee tax percentages})}
\]

Only FICA tax is required in this example:

**Step 1:** Total amount (gross) = \( \frac{100}{1 - .0765} = \frac{100}{.9235} = 108.28 \)

**Step 2:** Total amount – taxable adjustment = additional wages = \((108.28 - 100) = 8.28\)
Report Cost of Coverage Under Employer-Sponsored Health Plan

The IRS requires that employers who issued 250 or more Forms W-2 in the previous year report the cost of coverage under an employer-sponsored group health plan on their employees’ Forms W-2. For Paychex to report these amounts on your Forms W-2 for 2018, you must provide them to your payroll contact before the year-end reporting deadline.

Note: All Vermont employers who issue Forms W-2 are required to report the cost of coverage under an employer-sponsored group health plan on their employees’ Forms W-2

Important Tax Agency Notices

Internal Revenue Service (IRS) Federal Deposit Frequency


If you do not subscribe to our Taxpay service, we will calculate your deposit frequency using your previous payroll liability and instruct you to make deposits based on this frequency. Your January tax deposit notice will state your 2019 federal deposit frequency.

State Deposit and Electronic Funds Transfer (EFT) Requirement Notice

If you receive a state deposit frequency notice or state notification of EFT requirements, fax us a copy of the document with your client number noted.

State Unemployment Insurance (SUI) Rate Update

You should receive notification of your state unemployment insurance (SUI) tax rate for 2019 either by mail from the agency, or you may need to obtain it online if the state has notified you that SUI rates are only available electronically. We need this rate to calculate your SUI tax and return correctly; please fax or email us a copy of the document (or print it from the internet and fax it) with your client number noted.

IRS Electronic Federal Tax Payment System (EFTPS) Mandate

If you are not on our Taxpay service, you will need to register your business and make payments electronically on www.eftp.gov.

The only exception to this rule is that taxpayers who file Form 941 can send a check with the return if their liability is $2,500.00 or less for the quarter. Similarly, if the taxpayer is a Form 944 filer, they can remit taxes due with the return if their liability is $2,500.00 or less annually.

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Electronic Federal Tax Payment System (EFTPS) Enrollment

Enroll with the Internal Revenue Service (IRS) on your own using Form 9779, or visit www.eftps.gov; this will allow you to make a payment, if necessary, and verify that payments are being posted properly to your account. It is ultimately the taxpayer’s responsibility to ensure that all taxes are being remitted on time to the IRS; using a payroll service does not absolve the employer of this responsibility.

The IRS requires us to notify our Taxpay® clients that although Paychex is designated as the Reporting Agent on Form 8655 (Reporting Agent Authorization), this does not relieve you from liability if tax payments and/or returns are not remitted by the due date. The IRS recommends that clients enroll in and use EFTPS to ascertain whether an agent has made all required deposits on time. Most state agencies provide ways for you to verify tax payments as well; contact your state agency for this information. Please be assured that Paychex makes every effort to remit your tax payments and returns on time. If any issues do arise, we work with you and the agency to resolve the situation.

**FUTA Threshold**

For 2018, employers are required to make a quarterly deposit for FUTA if accumulated tax exceeds $500.00 in the quarter. Expect that some states will require additional tax due to the FUTA credit reduction. The effective FUTA tax rate is 0.6 percent.

**Forms W-2/Forms 1099**

The IRS requires employers with 250 or more Forms W-2 to file electronically. Any employer who is required to file electronically and fails to do so may incur a penalty.

Paychex will electronically file employer federal Forms W-2 and W-3 to the Social Security Administration (SSA) for all clients. You will still receive paper copies of employee Forms W-2 to distribute to your employees so they can file them with their individual tax returns. We will include a Form W-3 facsimile in your January tax package.

We will not be able to file Forms W-2/W-3 electronically if:

- we do not have a valid federal employer identification number (FEIN), or
- you have more than ten employees and a substantial percentage of the social security numbers (SSN) are missing or invalid, or
- you have fewer than 250 employees and leave our service before December 31, 2018.
Important Form W-2 Information

Employee Address
Verify the address for each employee.

Employee SSN
Paychex can provide a list of missing or invalid SSNs upon request. The SSA may impose a penalty for missing or incorrect SSNs. An SSN is invalid if:

- It is all ones (111111111) or all threes (333333333).
- It is 123456789.
- The first three digits are 000, 666, 900-999; the middle two digits are 00; or the last four digits are 0000.

If an invalid SSN is identified, ask the employee to provide the social security card for verification. If the number is invalid, instruct the employee to contact the local SSA office. For more information about invalid social security numbers, go to http://www.socialsecurity.gov/employer/verifySSN.htm.

Reminder: The IRS may charge employers a penalty of up to $270.00 for each return or Form W-2 that has a missing or incorrect SSN or federal identification number.

SSA Note
The SSA has cautioned payroll service providers about duplicate Form W-2 reporting. We will prepare and file Forms W-2 for tax year 2018 for all clients who are on our service at the end of the year.

Note: We will not prepare or file Forms W-2 for any clients who leave our service prior to year-end, unless specifically requested.