

SDAPA  
3rd Quarter

# Newsletter

September 2021

## In the News

### IRS Proposes Rules to Lower Electronic Filing Threshold for 2022 & 2023

The Internal Revenue Service (IRS) proposed regulations that would lower the threshold requirement for filing information returns electronically. The proposed updates reflect changes made by the Taxpayer First Act of 2019. These planned regulation updates are not yet finalized, and are open for public comment until September 21, 2021.

The current IRS electronic return filing threshold is 250 returns. The proposed reduction would lower the electronic filing threshold to 100 returns in calendar year 2022, and then lower again to 10 returns in subsequent years. For instance, if a company has 77 employees in calendar year 2022, under this proposal, the business would be required to file those 77 Form W-2's electronically beginning January 1, 2023.

In addition, the proposed IRS regulations would aggregate all of a company's information returns to determine if the threshold is met. Currently, different types of information returns, such as W-2's and 1099's, are not counted in the aggregate for purposes of determining whether the 250 Return electronic filing threshold has been met.

## On the Calendar

Upcoming Member Events:

October 2, 2021  
9:00am - 1:00pm  
CPP-FPC Exam Bootcamp  
5717 Pacific Center Blvd,  
Suite 100  
San Diego, CA 92121

October 6 - 8, 2021  
California Payroll Conference  
Hyatt Regency  
Newport Beach, CA

October 21, 2021  
1:15pm - 5:00pm  
Half-day Online Meeting  
Speaker: Stephanie Sparks -  
Hoge Fenton Law Firm  
Darin White - USPIA

October 27, 2021  
Community Outreach - San Diego  
Food Bank

November 18, 2021  
Monthly Member Meeting  
Online Meeting  
Speaker: Sage Fahimi - Littler  
Mendelson PC.

For more information or to provide your comments to the IRS, please visit:  
<https://www.regulations.gov/document/IRS-2018-0011-0009>

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# Federal News

## Department of Education Extends Federal Student Loan Relief

On August 6, the U.S. Department of Education declared that Federal Student Loan Relief will be extended to January 31, 2022. The relief had been previously set to expire on September 30, 2021. During this relief extension for federal student loan borrowers, the repayments, interest and collections will remain halted, and any individual with defaulted federally held loans whose employer continues to garnish their wages will receive a refund of those garnishments. The Department of Education will release information about the payment restart as the end of the relief program approaches.

More information can be found at the Federal Student Aid Announcements webpage:  
<https://studentaid.gov/announcements-events/coronavirus>

## IRS Provides Guidance for Employers on Payments of Social Security Tax Deferred in 2020

The IRS provided guidance on how companies can make payments of the deferred employer share of Social Security Tax from 2020 which was reported by third party payers. The CARES Act allowed employers to defer the payment of the employer share of Social Security Tax for deposits due on or after March 27, 2020 through December 31, 2020. One half of the deferred employer share of Social Security Tax is due by December 31, 2021, and the remainder is due by December 31, 2022.

The IRS recommends that employers coordinate with their third party payroll providers to pay deferred taxes owed by the 2021 and 2022 due dates.

Highlights of the guidance includes:

- \* If an employer uses a third-party payer to report the deferred deposit of any portion of its share of Social Security Taxes during the deferral period, the employer is solely liable for the payment of the deferred taxes.
- \* When possible, the employer should provide the third party payer with the deferred tax amount so the payer can remit the deferred taxes to the IRS by the due dates.
- \* Coordinating with the third party payer helps ensure the deferred tax amount is applied to the outstanding liability. It also helps ensure the payer can respond to inquiries from the IRS regarding any outstanding liabilities remaining after the due dates.

Employers can make payments through the Electronic Federal Tax Payment System (EFTPS), credit or debit card, money order or check. The IRS prefers receiving payments through EFTPS. The IRS advises the payments must be separate from any other tax payments to ensure they are applied to deferred payroll tax balance.

For more information, please visit:

<https://www.irs.gov/newsroom/making-payments-for-deferred-tax-reported-by-third-party-payers>

## AMERICAN PAYROLL ASSOCIATION

### Open Board Positions

- \* Program Director
- \* President-Elect
- \* Philanthropy Chair

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Contact CeCe Bramlett for  
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Email:

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# California Updates

## Premium Pay for Missed California Meal Breaks Must Include Nondiscretionary Bonuses

The California Supreme Court has determined that the premium pay for noncompliant meal and rest breaks must be paid at an employee's regular rate of pay, which is equivalent to an employee's regular rate of pay for overtime calculations. To clarify, this is not the overtime rate, but instead the regular rate of pay used to calculate overtime rates. This determination means that the premium pay must include a number of different kinds of remuneration, including hourly earnings, salary, piecework earnings, commissions and nondiscretionary bonuses.

For California payroll professionals, this will require processes ensuring overtime premium payment and pay statement compliance also should be applied to meal and rest break premiums. Similar to overtime pay, nondiscretionary bonuses must be allocated to the workweeks during which they were earned.

The CA Supreme Court provided the following example for calculating regular rate of pay: If an employee who works as a furniture manufacturer earns \$20 per hour and \$10 per piece of furniture produced, and they produced 10 pieces during a 40 hour work week, the regular rate of pay would be \$22.50 per hour:  $((\$20 * 40 \text{ hours}) + (\$10 * 10 \text{ pieces})) / 40 \text{ hours} = \$22.50 \text{ per hour}$ . In the above example, the meal break penalty paid should be \$22.50, not \$20.00.

For more information on California Meal Period requirements, please visit: [https://www.dir.ca.gov/dlse/faq\\_mealperiods.htm](https://www.dir.ca.gov/dlse/faq_mealperiods.htm)

## California Payroll Conference Coming to Newport Beach in October

The 2021 California Payroll Conference will be held in person October 6-8 at the Hyatt Regency Hotel in Newport Beach. The California Payroll Conference offers great opportunities for networking with other conference attendees. The Conference is also an exceptional and fun way to earn RCH recertification credits for CPP and FPC credentials. Seminar topics will include California Labor Laws, Managing State Audits and Taxable/Non-taxable Fringe Benefits. The California Payroll Conference was named by the American Payroll Association as the Best Statewide - Regional Meeting (1st Place), so this annual event is not to be missed. Register now for the October 6 - 8 California Payroll Conference in beautiful Newport Beach, CA.

Learn more and register for the conference at: <https://californiapayroll.org/>

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# San Diego Chapter News

## San Diego Chapter Celebrates 2021 National Payroll Week

On September 9, 2021, the San Diego Chapter of the American Payroll Association gathered together on line for a celebration of the annual National Payroll Week. The National Payroll Week celebration was highlighted with an insightful and inspirational presentation by Dr. Candice Seti. Dr. Seti's presentation was entitled "Work - Life Balance: What, Why, And How". Helpful tips were shared by Dr. Seti regarding how to properly unplug from work, how to practice healthy, restful processes in order to optimize mental focus and physical well-being, and the importance of utilizing your paid time off from work to recharge and re-center yourself. The San Diego Chapter is very thankful for Dr. Candace Seti sharing her time and valuable guidance to help commemorate National Payroll Week.

The Chapter's National Payroll Week celebration concluded with the raffle of a generous gift certificate from local eatery Mad Munch Grilled Cheezer Co. of Ocean Beach. Mad Munch features an amazing variety of gourmet Grilled Cheese sandwiches and delicious sides. Norma Whiting was the lucky winner of the NPW prize. Congratulations to Norma and thank you very much to Mad Munch Grilled Cheezer Co. for their generosity!

For more information on Dr. Candace Seti, please visit [www.meonlybetter.com/](http://www.meonlybetter.com/)  
For more information on Mad Munch Grilled Cheezer Co., visit <http://www.madmunchcheezers.com/>

## San Diego Chapter Community Outreach - October 27th

The San Diego Chapter's annual Community Outreach event will take place October 27 from 1:00pm - 4:00pm. This year's opportunity to give back to our community will be a volunteer event at the San Diego Food Bank. Please be on the lookout for future emails with details and join your fellow Chapter Members for this fun event.

To learn more about the San Diego Food Bank, please visit <https://sandiegofoodbank.org/>

## Upcoming Chapter Events

- October 2, 2021 - 9:00am - 1:00pm - CPP Bootcamp for Fall 2021 Testing. 5717 Pacific Center Blvd., Suite 100, San Diego, CA 92121. Seating is limited to 20 attendees. Early registration strongly suggested.
- October 21, 2021 - 1:00pm - 5:00pm - Half-day Online Meeting  
Speakers: Stephanie Sparks - Hoge Fenton Law Firm  
Topic: Data Privacy  
Speaker: Darin White, USPIS  
Topic: Identity Theft & Fraud
- October 27, 2021. 1:00pm - 4:00pm. - Community Outreach Event  
Jacobs & Cushman San Diego Food Bank  
9850 Distribution Ave, San Diego CA 92121 - Online registration required in advance
- November 18, 2021 - 3:00pm - 5:00pm - Chapter Member Meeting  
Speaker: Sage Fahimi, Littler Mendelson P.C.

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## Board Officers

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