

SDAPA  
1st Quarter

# Newsletter

February 2022

## In the News

### IRS Releases 2022 Publication 15-T, Federal Income Tax Withholding Methods

The Internal Revenue Service (IRS) released the 2022 Publication 15-T, Federal Income Tax Withholding Methods. Publication 15-T provides guidance on the calculation of federal income tax withholding using the wage bracket method and the percentage method. It also describes alternative methods for withholding calculations. Publication 15-T also distinguishes the different methods to withhold tax based on pre-2020 W-4 Forms or more recent W-4 Forms.

Publication 15-T also provides the amounts that employers should add to income paid to non-resident alien employees working in the United States, in order to calculate their Federal Income Tax withholding.

In related 2022 new year information regarding the IRS, the agency redesigned Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments. The new Form W-4P will only be applicable to withholding on periodic pension or annuity payments. Beginning in 2022, withholding on nonperiodic payments and eligible rollover distributions will be requested on the new Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions. The Form W-4R will be required at January 1, 2023.

2022 Publication 15-T is now available for review and download at  
<https://www.irs.gov/pub/irs-pdf/p15t.pdf>

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## On the Calendar

### Upcoming Member Meetings:

February 17, 2022

3:00pm - 5:00pm

Online Meeting

Speaker: Christopher Olmsted  
Ogletree, Deakins, Nash, Smoak  
& Stewart P.C.

Topic: 2022 Legislative Update

March 17, 2022

1:15pm - 5:00pm

Half Day Online Meeting

Speaker: Angela Jones & Misty  
Ortiz

Topic: California Child Support  
Agency Updates

April 21, 2022

3:15pm - 5:00pm

Online Meeting

May 10-13, 2022

APA Annual Congress  
MGM Grand Hotel  
Las Vegas, NV



# Federal News

## U.S. Department of Education Extends Federal Student Loan Relief

On December 22, 2021, the U.S. Department of Education announced an extension of federal student loan relief until May 1, 2022. During this extension for federal student loan borrowers, the repayments, collections and interest calculations remain halted. Any borrower with defaulted federal loans whose employer continues to garnish wages from will receive a refund of those garnishments. The federal student loan collection relief had previously been set to expire on January 31, 2022. Now, the U.S. Department of Education will release an update regarding the payment restart as the end of the extension in May approaches.

For more information, please review the U.S. Department of Education press release at <https://www.ed.gov/news/press-releases/biden-harris-administration-extends-student-loan-pause-through-may-1-2022>

## Standard Mileage Rate for Businesses Increases to 58.5 Cents in 2022

The Internal Revenue Service (IRS) announced that the business standard mileage rate for transportation expenses paid will be 58.5 cents per mile beginning January 1, 2022. This standard mileage rate is up 2.5 cents from 2021.

The 2022 standard rate for miles driven for medical or moving purposes will increase to 18.0 cents per mile, an increase of 2.0 cents per mile in 2021. The standard mileage rate for operating a passenger car for charitable purposes will stay at 14.0 cents per mile in 2022. For vehicles put into service during 2022, the cents-per-mile valuation method can only be used for cars with a market value of \$56,100 or less.

Additional details may be found at <https://www.irs.gov/pub/irs-drop/n-22-03.pdf>

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## AMERICAN PAYROLL ASSOCIATION

### Open Board Positions

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

### Interested? Get Involved!

Contact CeCe Bramlett for  
more information

Email:  
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# California Updates

## California EDD Determines Meal and Lodging Rates for UI and SDI Tax Purposes

The California Employment Development Department (CA EDD) has provided updated guidance regarding the relation of employer provided meals and lodging with State Unemployment Insurance (UI) and State Disability Insurance (SDI) taxes. Meals and lodging provided to employees should be treated as wages for UI, SDI and Employment Training tax. The CA EDD has provided the following 2022 taxable values for meals and lodging:

- \* Three meals per day - \$12.95 (previously \$12.45)
- \* Breakfast - \$2.65 (previously \$2.55)
- \* Lunch - \$4.00 (previously \$3.85)
- \* Dinner - \$6.30 (previously \$6.05)
- \* Meals not identified as above - \$4.65 (previously \$4.45)
- \* Lodging - 66.7% of the ordinary rental value; no more than \$1,715.00 per month or less than \$55.60 per week (previously \$1,688 per month or less than \$54.75 per week)

For more information, please visit  
[https://edd.ca.gov/Payroll\\_Taxes/Rates\\_and\\_Withholding.htm](https://edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm)

## California Income Tax Withholding Tables Revised and Employer's Guide Updated

The California Employment Development Department (CA EDD) has issued 2022 withholding tables, including both the wage bracket (Method A) and the exact calculation methods (Method B), with instructions. The annual CA standard deduction will increase to \$4,803, up from \$4,601 in 2021. For 2022, the value of a withholding allowance will be \$141.90, increased from \$136.40. Due to changes made to the Federal W-4 Form in 2020, those forms can no longer be used for CA income tax purposes. New employees and existing employees wishing to make a change to the number of CA withholding allowances must provide a CA DE-4 Form.

In addition, the 2022 California Employer's Guide, Publication DE 44, is now available from the California EDD. The guide is a resource for employers on how to comply with California's payroll tax laws.

To download a free copy of the 2022 California Employer's Guide, which includes the updated withholding tables, please visit [https://edd.ca.gov/pdf\\_pub\\_ctr/de44.pdf](https://edd.ca.gov/pdf_pub_ctr/de44.pdf)

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# San Diego Chapter News

## San Diego Chapter Online Job Postings Available

Have you taken an opportunity to recently view the San Diego Chapter's online Job Posting website? The Job Posting site is accessed through the San Diego Chapter Website by navigating to Payroll ---> Job Postings. For individuals looking to make a transition or advancement within the San Diego Payroll industry, the Job Posting Page is outstanding resource to utilize. The Job Posting webpage currently has a number of outstanding Payroll Specialist and Managerial opportunities listed.

In addition, if you are a hiring manager or Human Resources professional who is looking for a great local, specialized resource to fill your staffing needs, we invite you to share your open Job Posting on the Chapter Website. To have a job opening posted, please send an email to [sandiegochapterapa@hotmail.com](mailto:sandiegochapterapa@hotmail.com). The job position information should be submitted as a Microsoft Word document or text within the email. Take care to include a link or email address which potential applicants should use to share their information. This service of the San Diego Chapter of the American Payroll Association is free of charge.

The San Diego Chapter Job Posting website can be reviewed by visiting <https://sandiegochapterapa.wildapricot.org/jobpostings>

## 2022 California Payroll Conference - Save The Date

The 2022 California Payroll Conference will be held in person October 19 - 22, 2022, at the Marriott Oakland City Center in Oakland, CA. 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. Registration for attending the 2022 California Payroll Conference will be open soon.

For more information on the 2022 California Payroll Conference, please visit <https://californiapayroll.org/>

## American Payroll Association 40th Annual Payroll Congress Convention Set For May 10-13, 2022 in Las Vegas

The American Payroll Association's 40th annual Payroll Congress will occur in person May 10-13, 2022 at the MGM Grand in Las Vegas, NV. The Payroll Congress brings participants world-class payroll education for professionals in payroll, tax, finance, global mobility, human resources and benefits. Attendees receive crucial payroll industry updates as well as valuable answers to payroll challenges. The event provides attendees to earn up to 19.0 Recertification Credit Hours (RCHs). Registration for the four day event is open now, available for \$1,995 to American Payroll Association Members.

Additional information on the 2022 American Payroll Association 40th Payroll Congress may be found at <https://www.apacongress.com/>

## Board Officers

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Please inform your colleagues in Payroll and Human Resources of the APA San Diego Chapter and invite them to consider membership

Information on the APA San Diego Chapter's membership perks & benefits can be easily shared with others by downloading the informational brochure linked her (click here).