## SDAPA 2nd Quarter

June 2023

## In the News

#### DHS Extends Date to Physically Check I-9 Documents to August 30, 2023

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The Department of Homeland Security (DHS) announced that employers will have until August 30, 2023, to come into compliance with Form I-9, Employment Eligibility Verification, requirements after the COVID 19 flexibilities expire on July 31, 2023. The August 30 deadline represents a 30-day extension to complete the physical document review from the July 31 expiration.

The DHS is encouraging all employers who have been using temporary flexibilities enabled during COVID-19 to plan and ensure that all required physical inspection of identity and employment eligibility documents for Form I-9 is completed by August 30. The temporary policy set to expire exempts employers that work exclusively in a remote setting due to COVID-19 from the physical requirements associated with Form I-9 until the employer reinstate non-remote work on a regular, consistent, predictable basis, or until the extension expires.

Within three business days after the earlier date of the employee working in a non-remote setting, or by August 30, 2023, at the latest, an employer must obtain, inspect and retain copies of the employees' documents and add "documents physically examined" along with the examination date to the I-9 section 2 or section 3.

For more information, please visit https://www.ice.gov/news/releases/iceupdates-form-i-9-requirement-flexibility-grant-employers-more-time-comply Made with PosterMyWall.com

## On the Calendar

Upcoming Member Meetings:

June 15, 2023 3:00pm - 5:00pm Online Meeting Speaker: Angela Jones, CA Child Support Services, and Misty Garcia, SD County Child Support Services Topic: Employers and the Child Support System

July 27, 2023 3:00pm - 5:00pm Online Meeting Speaker: Dave Wakeling, APA National Speakers Board

August 17, 2023 3:00pm - 5:00pm Online Meeting Speaker: TBD

September 7, 2023 National Payroll Week Celebration San Diego, CA



## Federal News

## **IRS Announces HSA Limits for 2024**

The Internal Revenue Service (IRS) announced the 2024 maximum contribution levels for Health Savings Accounts (HSA) and out of pocket spending limits for High Deductible Health Plans (HDHP).

The maximum annual HSA contribution for an individual with self-only coverage in 2024 is \$4,150. For family coverage, the maximum annual HSA contribution in 2024 is \$8,300. The maximum annual out of pocket amount for HDHP self-only coverage in 2024 is \$8,050. The maximum out of pocket amount for HDHP family coverage in 2024 is \$16,100. The minimum deductible for HDHP in 2024 is \$1,600 for self-only coverage and \$3,200 for family coverage.

For more information, please review IRS Rev. Proc. 2023-23 at: https://www.irs.gov/pub/irs-irbs/irb23-22.pdf

### Social Security Trustees Project New Wage Base for 2024

On March 31, the Board of Trustees of the Social Security Trust Fund issued its 2023 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Funds. This Annual Report includes short- and long-term projections for the Social Security system. The projections are based upon Social Security provisions in current law and does not consider any changes to the legal provisions that may occur in the future. Using forecasting assumptions, the report estimates that the Social Security wage base will be \$167,700 in 2024 and \$174,9000 in 2025. It is important to note that these figures are only estimates. The formal announcement of the 2024 Social Security wage base are expected to be provided in mid-October 2023.

The Trustees Annual Report can be reviewed at: https://www.ssa.gov/OACT/TR/2023/tr2023.pdf



## AMERICAN PAYROLL ASSOCIATION

Open Board Positions

\* Program Director \* President-Elect \* Social Media Chair

Interested? Get Involved!

Contact CeCe Bramlett for more information

Email: ccbramlettsdapa@yahoo.com

Thank you to our NPW Prize Sponsors: Mad Munch Grilled Cheezer Co. of Ocean Beach



# **California Updates**

### California Removes SDI Tax Limit Starting January 1, 2024

California's 2022 Senate Bill (SB) 951 will adjust contribution requirements and benefit amounts provided in the state's State Disability Insurance (SDI) and Paid Family Leave (PFL) programs. The changes set to go into effect on January 1, 2025, will allow for lower-income workers to receive up to 90% of their normal wage, while other workers will receive up to 70%.

The increased benefits provided under SB 951 will be financially accounted for by removing the current payroll tax limit for California SDI Tax beginning on January 1, 2024. This change will impact all employees who have annual earnings more than the 2023 payroll tax wage base limit of \$153,164. The current CA SDI Tax rate for 2023 is 0.9%.

California employers should communicate with their payroll providers now about the removal of the SDI Tax cap in 2024. Employers should also start communicating this change to all California employees before the 2024 change takes effect.

California Senate Bill 951 can be reviewed at: https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\_id=202120220SB951

### California EDD Bank Changes for ACH Credit and Fedwire Payments Effective May 30, 2023

The California Employment Development Department (EDD) is changing the bank it uses for processing Automated Clearing House (ACH) credit and Fedwire payments from Union Bank to US Bank. The change will take effect May 30, 2023.

This change only affects taxpayers who make payments from their bank using the ACH Credit or Fedwire method. These taxpayers will have to provide a new EDD bank account and routing transit number to their bank.

The new EDD bank account and routing transit number information for US Bank will be provided in a separate ACH Credit Filer Notification, which will be mailed to those payers identified as ACH Credit or Fedwire payers. The new bank account information may also be found in the CA EDD's Automated Clearing House (ACH) Credit Information Guide, DE 532. Individuals with any questions about the change can call 1-888-745-3886.

The CA EDD ACH Information Guide DE 532 can be reviewed at: https://edd.ca.gov/siteassets/files/pdf\_pub\_ctr/de532.pdf Made with PosterMyWall.com The San Diego APA Chapter is currently seeking and accepting new sponsors

For more information, please visit:

www.sandiegochapterapa.org /sponsorship

Or email The Chapter at:

sandiegochapterapa@ hotmail.com

## San Diego Chapter News

### San Diego Chapter Welcomes New and Returning Board Members in 2023

The APA San Diego Chapter is welcoming two new Board Members and one returning Board Member to help provide you with continued news, best practices, and continuing education credits for the Payroll Industry. Alison Hennessey, CPP joins the Chapter Board to contribute her efforts as Philanthropy Chair. Alison currently works at Accutune Off Road, and she has twenty five years' experience in payroll. Alison has been a member of the APA for two years and she is a recent CPP credential recipient. In her new role with the Chapter's Board, Alison hopes to help the Chapter grow and she looks forward to meeting more payroll professionals.

Martha Lozada, CPP - SPHR, will be joining the Chapter Board to contribute as Education Co-Chair. Martha currently works as the Payroll Manager at AC Foods. Martha has fifteen years' experience in payroll, and she joined National APA in 2019 and the San Diego Chapter in 2022. Martha has previous Board Member experience with the Kern County Chapter. In her new role as Education Co-Chair, Martha's goal is to create learning opportunities, devote her time to assist more payroll professionals pass the CPP Exam, and help share the abundant sources of preparing for and passing the exam on the first attempt.

Kat Williams, CPP will be returning to the Chapter Board as Education Co-Chair. Kat has served as Education Chair for the Chapter in the past, helping a significant number of San Diego Payroll Professionals achieve their goal of FPC / CPP certification (including this newsletter's author). These new and returning Chapter Board Members are joining at a vital time for the San Diego Chapter. Contributing as a Board Member is an excellent way to enhance your resume and forge a legacy within the Payroll Industry community. There are still opportunities for other inspired and inspiring individuals to join as President-Elect, Program Director, and Social Media Coordinator. Please consider joining the Board today.

More information on open Board positions can be found by emailing sandiegochapterapa®hotmail.com

### 2023 California Payroll Conference - Save The Date





**Board Officers** 

- President CeCe Bramlett, CPP
- Treasurer Christine Ness, CPP, PHR
- Membership Darlene Marinello, FPC
- Gov't. Liaison Richard Sabo, CPP, CMA
- Secretary & Auditor Rena DiLoreto, CPP
- NPW Chair Cheryl Burr, CPP
- Webmaster Jean Soltmann, CPP
- Philanthropy Alison Hennessey, CPP
- Education Co-chair Kat Williams, CPP
- Education Co-chair Martha Lozada, CPP - SPHR

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).

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