



# The Pay Check Times

Monthly Newsletter – West Michigan Chapter of the American Payroll Association



July, 2018

## LEGISLATIVE UPDATES

### Form W-4 Draft Released for 2019

On June 6<sup>th</sup>, the IRS released a draft Form W-4 for 2019. Due to the changes stemming from the Tax Cuts and Jobs Act, here are some of the highlights of the new form:

- Number of Allowances field is eliminated
- New Marital Status Box – Head of Household
- New Line 5; Additions to Income
- New Line 6; Itemized and Other Deductions
- New Line 7; Tax Credits
- New Line 8; Additional Household Income Due to Multiple Jobs

Employees will be “strongly encouraged, but not required” to complete a new W-4 for 2019. With the new tables and line items being added, there will be required changes to payroll system.

The IRS continues to urge employers to remind employees of the withholding calculator available on the IRS website, which will help employees check their tax withholding status to determine if changes need to be made.

For more Information on these changes, visit:  
<https://www.adp.com/tools-and-resources/adp-research-institute/insights/insight-item-detail.aspx?id=BB8C678F-643C-4279-9DF7-6CC040804917>

## CHAPTER HAPPENINGS

### CPP/FPC All Day Study Group – Registration Open!

- Are you preparing to take the FCP or CPP exam this fall?
- Do you have certification and need RCH’s?
- Are you in Payroll and just looking to brush up on your knowledge?
- Are you new to payroll and want to increase your knowledge?

### COME JOIN US!!

**When:** Thursday, August 23<sup>rd</sup> from 8am-3:45pm

**Where:** Railside Golf Course, Byron Center, MI

**Cost:** WMAPA Members = FREE  
Non-Members = \$30

What’s Included:

- Light Breakfast between 8-8:30am
- Lunch provided
- Study/Reference materials you can take home with you
- Opportunity to network and learn from your payroll peers
- Presentations focusing on key exam topics

To Register, go to:

<http://westmichiganapa.org/meetinginfo.php?id=104&ts=1529958006>

## UPCOMING EVENTS

Wednesday, July 11, 2018

July Monthly Chapter Meeting

Topic: Fringe Benefits and Tax Reform – Presented by Luanne Brown, CPP

Where: Railside Golf Club, 5:30pm

## PAYROLL TOPIC HIGHLIGHT

### Understanding Your Pay

We all get those questions each time pay day rolls around from employees who don't understand an item on their check. Why did so much tax come out? What is FICA? How come I must pay unemployment and what is it? The list goes on and on!!

The APA has come out with the 2018 edition of "Understanding Your Pay". Not only does this provide useful information about employees pay to help your workforce understand their paycheck, it is also a good tool for someone starting out in the Payroll world by providing them some basics...or maybe someone who just got their first job! Some of the items covered are:

- Proving your Right to work (Form I-9)
- Paying your Fair Share (Form W-4, State withholding allowance certificates)
- Paycheck Basics
- Your Pay Stub and Taxes (income and employment taxes, SS, Med, SUTA, FUTA)
- Pre-Tax Deductions (cafeteria plans, HSAs, Fringe Benefits, etc)
- After-Tax Deductions (involuntary and voluntary deductions)
- Benefits of Electronic Pay (going green, paycards, etc)
- Your Rights and Responsibilities in the Workplace (EIC, SS Benefits, FMLA, ACA, COBRA, etc)

To get a FREE, downloadable copy just click the below link:

<http://pages.americanpayroll.org/2018-understanding-your-pay-ebook>

Or, check out the below site which has a few more FREE tools you can utilize such as:

- Guide to Successful Electronic Payments
- 2017 Survey of Salaries and the Payroll Profession

<https://www.americanpayroll.org/membership/free-ebooks>

**AMERICAN  
PAYROLL  
ASSOCIATION**

West Michigan Chapter is an affiliated local chapter of the American Payroll Association. Learn more about APA at [www.americanpayroll.org](http://www.americanpayroll.org)

#### Member Spotlight!

##### Shelly Henderson

- Payroll Specialist/Gen Accting Analyst at Newaygo County
- Years in Payroll: 16 years
- Her hobby is creating glass beads in her home studio built by her hubby and selling them to folks who make jewelry. Also has a fur baby who is a Bull Mastiff/mini Dachshund mix (quite unique!!)
- Proudest Payroll Moments: (1) progression toward a paperless environment (no longer using 2 reams of paper for check stubs and reports!) and have begun converting paper personnel files to digital; (2) Getting fully in compliance with taxable fringe benefits; (3) becoming a Team with HR Coordinator and working to turn employee negative opinion/perspective of Payroll/HR to a positive one, knowing they are there to help them!



Have ideas or suggestions for our newsletter? Contact us!

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Chapter Website: <http://westmichiganapa.org>