

**PNI**HCM

# 2024 Year-End Guide

Avoid  
Unnecessary  
Pitfalls!



**PAYROLL BEST  
PRACTICES**

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## It's About That Time!

Another year-end is fast approaching. To successfully guide you through your upcoming year-end, the information highlighted in this document will review the many important steps/topics to review/complete.

Please review the following reports, making all necessary changes (name/address/social security number) prior to your last payroll processing in 2024.

<b>Employee W-2 and SSN Report</b>	Located under Reporting > Client Reports > Employee W2 Verification.
<b>Actual W-2 Form</b>	Located under Reporting > Year-end Reports On-Demand > Employee W2 Copy 1.
<b>2025 Schedule</b>	Carefully review your upcoming 2025 Payroll Schedule and check dates. Located on the Client Landing Page, go to the bottom of the screen and click on View Report under the Processing Schedule column *

\*A schedule of all bank holidays and PNI•HCM closings is posted on our website. Approve your 2024 schedule by 12/1/2024. Please email any changes to your 2024 schedule to: [support@pnihcm.com](mailto:support@pnihcm.com) or call 301-339-6000.

If 2024 was the first year in which you had a leave plan with PNI•HCM, please review your policy for carryover of any unused balances into 2025 prior to your last payroll processing in 2024.



Contact Support so we can update your changes or make corrections as necessary at [support@pniHCM.com](mailto:support@pniHCM.com) or call 301-339-6000. Failure to provide this information may result in incorrect carry over balances or the loss of leave balances.

# All About Year-End

If you are planning on processing bonus payrolls outside of your normal processing, you must contact Support in advance to add the special payroll run to your schedule. We suggest bonus payrolls be processed on Thursdays and Fridays, not with your regular scheduled payroll. The last day to process a separate bonus payroll is Friday, December 6th, 2024.

**Thank you in advance for your cooperation in this critical issue.**

## Get in Contact!

For your convenience, the 2024 Year-end Guide is available in isolved under Quick Links on the Client Landing page. If you have any questions related to year-end processing, please submit your request to Support at [support@pniHCM.com](mailto:support@pniHCM.com).

Client Success Team | [Support@pniHCM.com](mailto:Support@pniHCM.com) | 301-339-6000

### **Resources at your disposal!**

Visit <https://www.pniHCM.com/year-end-resources/> to view all our year-end resources in one spot!



**PNI•HCM**

# Thanksgiving Payroll Schedule

## Changes are coming to your payroll schedule!

If you are scheduled to process payroll the week of Thanksgiving, Thursday, November 28, 2024, your payroll must be processed at least one day earlier than normal. Please follow this schedule based on the date of your checks and/or direct deposits:

Normal Check Date	New Check Date	New Run Date
Thursday 11/28	Wednesday 11/27	Monday 11/25
Thursday 11/28	Friday 11/29	Tuesday 11/26

Normal Check Date	Normal Run Date	New Run Date
Friday 11/29	Wednesday 11/27	Tuesday 11/26
Monday 12/2	Thursday 11/28	*Wednesday 11/27
Tuesday 12/3	Friday 11/29	*Wednesday 11/27

### This is Important!



\*Any payroll submissions on Wednesday, November 27th, must be submitted by noon to ensure timely processing. All deliveries will be on Monday, December 2nd. For delivery on Friday, November 29th, please contact your Support team to schedule a special delivery.

\*Any payroll submissions on Wednesday, November 27th, must be submitted by noon to ensure timely processing. All deliveries will be on Monday, December 2nd. For delivery on Friday, November 29th, please contact your Support team to schedule a special delivery.

Sincerely,

PNI•HCM Client Success Team



# Sorry, we're closed!

## Federal Reserve Bank Holiday Schedule

Listed below is the Federal Reserve Bank Holiday Schedule and also days PNI is closed (most banks are closed- allow an EXTRA day for direct deposits).

\*Marks the days PNI•HCM is closed.

11/11/2024	<b>Veteran's Day</b>	Bank Holiday
11/28/2024*	<b>Thanksgiving Day</b>	Bank Holiday
11/29/2024*	<b>Day after Thanksgiving</b>	
12/25/2024*	<b>Christmas</b>	Bank Holiday
1/1/2025*	<b>New Year's Day</b>	Bank Holiday
1/20/2025	<b>Martin Luther King Day</b>	Bank Holiday
2/17/2025	<b>Presidents Day</b>	Bank Holiday
5/26/2025*	<b>Memorial Day</b>	Bank Holiday
6/19/2025	<b>Juneteenth</b>	Bank Holiday
7/4/2025*	<b>Independence Day</b>	Bank Holiday
9/1/2025*	<b>Labor Day</b>	Bank Holiday
10/13/2025	<b>Columbus Day</b>	Bank Holiday
11/11/2025	<b>Veteran's Day</b>	Bank Holiday
11/27/2025*	<b>Thanksgiving Day</b>	Bank Holiday
11/28/2025*	<b>Day after Thanksgiving</b>	
12/25/2025*	<b>Christmas</b>	Bank Holiday
1/1/2026*	<b>New Year's Day</b>	Bank Holiday

Please review your payroll Schedule and notify our Support Team of any changes that need to be made for 2024 by Friday, November 29, 2024

[support@pnihcm.com](mailto:support@pnihcm.com)

2024 YEAR END PLANNER

# NOVEMBER

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	
					1	2	
	3	4	5	6 <b>Electronic Year-End Forms</b>	7 Preparing for Year-End Payroll Webinar	8	9
	10	11	12	13	14 Preparing for Year-End Payroll Webinar	15	16
	17	18	19	20	21 ACA Webinar	22	23
	24	25	26	27	28 Thanksgiving Day PNI-HCM Closed	29 Thanksgiving PNI-HCM Closed	30

**PRIORITIES:**

- 1 \_\_\_\_\_
- 2 \_\_\_\_\_
- 3 \_\_\_\_\_
- 4 \_\_\_\_\_

**TO DO:**

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

2024 YEAR END PLANNER

# DECEMBER

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4 ACA Webinar	5 Preparing for Year-End Payroll Webinar	6 Last Day for Year-End Updates	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25 Christmas PNI+HCM Closed	26	27 Last Day for Payroll Updates	28
29	30	30				



PRIORITIES:

- 1 \_\_\_\_\_
- 2 \_\_\_\_\_
- 3 \_\_\_\_\_
- 4 \_\_\_\_\_

TO DO:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_



2024 YEAR END PLANNER

# JANUARY

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1 New Year's Day PNI•HCM Closed	2	3	4
5	6	7	8	9	10 Approve ACA Forms	11
12	13	14	15	16	17	18
19	20 MLK Day PNI•HCM Closed	21	22	23	24	25
26	27	28	29	30	31 Employee W-2 / 1099 Due	PNI•HCM

PRIORITIES:

- 1 \_\_\_\_\_
- 2 \_\_\_\_\_
- 3 \_\_\_\_\_
- 4 \_\_\_\_\_

TO DO:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

# Tax Filing Services

## **If you are a tax filing service client, read this**

- Impounds your taxes directly from your bank account and pays payroll taxes on your behalf.
- Assumes the responsibility to deposit, reconcile, and file authorized payroll tax deposits and returns.
- Files forms 940, 941, W-2, W-3, and annual state and local returns.
- Assumes the responsibility of any penalties due to our error.

**Important:** You are responsible for forwarding all tax notifications (i.e. unemployment rate changes, tax notices, etc.) to our Support Team promptly upon receipt. Although we file taxes on your behalf, the tax authorities will not send the notices directly to PNI•HCM. Obtaining this information promptly is imperative to our ability to provide accurate and timely tax services.

**Please refer to the calendars at the beginning of this guide for important deadlines.**

## **Still considering tax filing services? Read this:**

- Pay your taxes directly to the tax authorities.
- File authorized payroll tax deposits and returns (including forms 940 and 941).

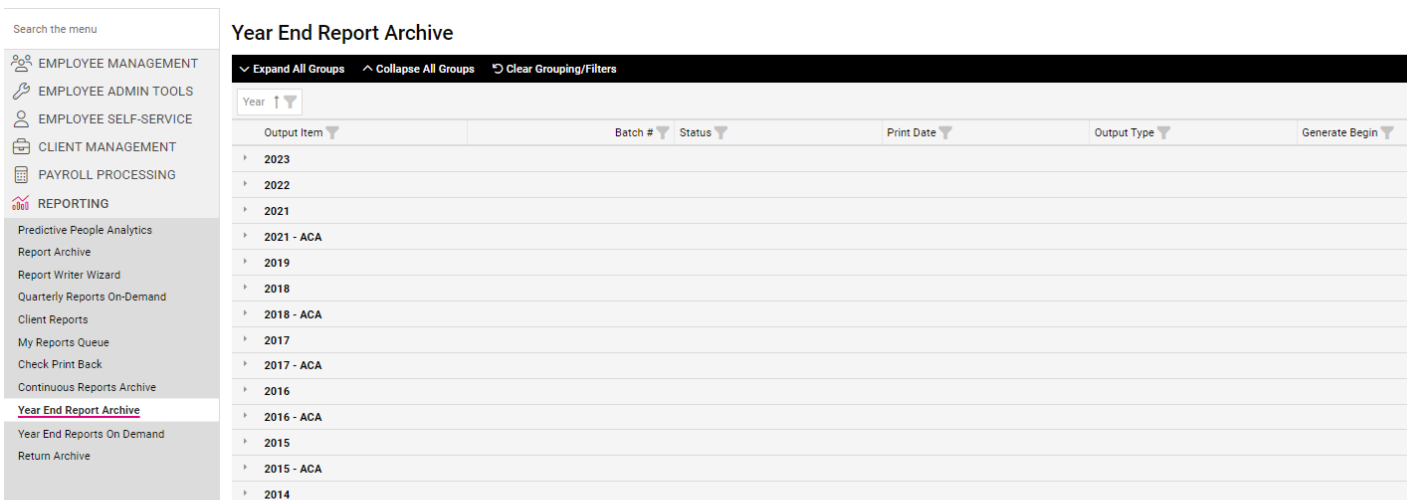
PNI•HCM files W-2 and 1099 forms electronically for all clients (including those not using tax filing service) by the appropriate due dates. Please do not file any W-2 or 1099 forms that have been recorded in the Payroll System to the federal or state tax authorities.

# 2024 Year-End Final Reports

## W-2 and completed tax forms will be available in isolved

View your W-2's, 1099's, tax returns and reports

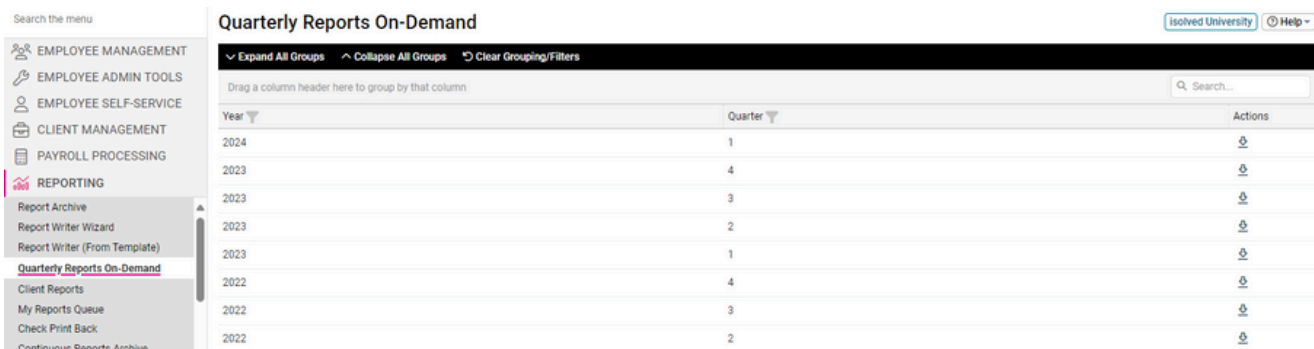
Navigate to: Reporting>Year-end Report Archive or Year-end Reports On-Demand. Select the arrow next to year to see the reports.



Year	Output Item	Batch #	Status	Print Date	Output Type	Generate Begin
2023						
2022						
2021						
2021 - ACA						
2019						
2018						
2018 - ACA						
2017						
2017 - ACA						
2016						
2016 - ACA						
2015						
2015 - ACA						
2014						

## Viewing Quarterly Reports in isolved

To view your quarterly reports in isolved, click on the Reporting tab, and then click on Quarterly Reports On-Demand. This will bring up a list of your available quarterly reports. Then, under the Actions column, click on Download File to open the report.



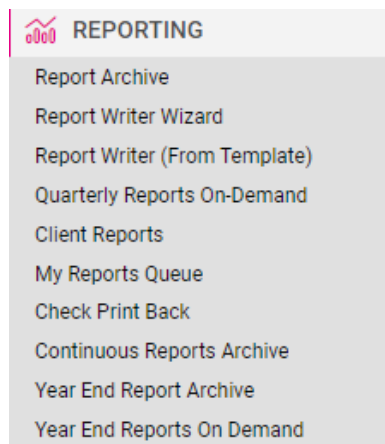
Year	Quarter	Actions
2024	1	
2023	4	
2023	3	
2023	2	
2023	1	
2022	4	
2022	3	
2022	2	

# 2024 Year-End Final Reports

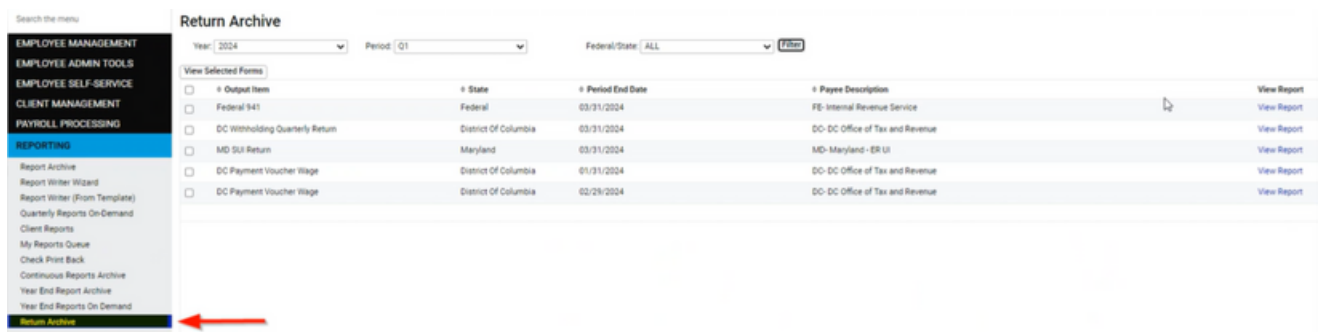
**W-2 and completed tax forms will be available in isolved**

## Viewing Quarterly Reports in isolved (Return Archive)

As we migrated clients to our new tax platform beginning in April of 2024, Quarterly Reports are available in isolved under the Reporting tab, and then click on Return Archive. This will bring up a list of your available quarterly reports. Then, click on View Report on the right to open the report. This screen will also include weekly / monthly payment coupons. You will still access Quarterly Reports On-Demand for previous quarters tax reports.



Return Archive



# Organize, Reflect & Plan Year-End Checklist

- Please locate the 2024 Year-end Guide on the Client Landing page under Quick Links for forms, Frequently Asked Questions and updates. 11/7/2024
- **Verify Accuracy of Company Legal Name and Tax Identification Numbers** 12/1/2024

Verify the accuracy of your company legal name and each state tax identification number that PNI•HCM has on file.

  - The Tax IDs & Rates can be found on the Payroll Summary report under Reporting>Report Archive or Client Reports.
  - Notify Support of any rate updates (i.e. SUI) and if your company mailing address has changed.
- **Review Employee Addresses and Social Security Numbers** No later than last scheduled 2024 payroll

Review the accuracy of all employee addresses and social security numbers using the Employee W-2 Preview found under Reporting>Client Reports and make updates as necessary. (Note – Employees can verify via Self Service)
- **Verify your Payroll Processing Schedule for 2024** 12/1/2024

Please review your Payroll Processing Schedule for 2024 (located on the Client Landing Page) and contact Support to make any corrections.
- **Last Day to Process Bonus Payrolls** 12/6/2024
- **Complete the Year-end Authorization Form/Survey** 12/6/2024
- **Input W-2 Adjustments** No later than last scheduled 2024 payroll

Input adjustments with final scheduled payroll of 2024. (Note – any adjustments after the last payroll incur fees)

  - Ensure that other special tax items have been updated and submitted, such as Other Compensation, Employee Business Expense Reimbursements, Taxable Fringe Benefits, Tip Allocation information, and Dependent Care Benefits.

**The last scheduled day to process a 2024 payroll is 12/27/2024.**

# Organize, Reflect & Plan

## Year-End Checklist


- |  |  |
|--|--|
| <p><input type="radio"/> <b>3rd Party Sick Pay</b><br/>Submit 3rd party sick pay data to Support.</p>  | <p>No later than last scheduled 2024 payroll</p> |
| <p><input type="radio"/> <b>Group Term Life (excess of \$50K)</b><br/>GTL amounts need to be entered prior to the last payroll.</p>  | <p>No later than last scheduled 2024 payroll</p> |
| <p><input type="radio"/> <b>Request W-2 Adjustments</b><br/>If you require adjustments after 12/31/2024, please prepare and submit the W-2 adjustments to Support. There will be an additional charge to process adjustments.</p>  | <p>12/27/2024</p>                                |
| <p><input type="radio"/> <b>Review W-2 Reconciliation Report</b><br/>Please review the W-2 Reconciliation Summary to assure that all W-2 data has been properly identified. Reporting&gt;Client Reports&gt;W-2 Reconciliation Summary. Submit all required changes to Support.</p> | <p>12/27/2024</p>                                |
| <p><input type="radio"/> <b>Request W-2 Deferred Printing</b><br/>To request the deferred production of your W-2s, please submit a written request for deferral to Support.</p>  | <p>12/27/2024</p>                                |
| <p><input type="radio"/> <b>ACA Form Approval (if applicable)</b><br/>If you are utilizing isolved for ACA reporting (1095), then you must approve your ACA forms by this date</p>   | <p>1/10/2025</p>                                 |
| <p><input type="radio"/> <b>W-2s/1099 forms must be provided to employees</b></p>  | <p>1/31/2025</p>                                 |
| <p><input type="radio"/> <b>Postmark 1095s to employees (Client)</b></p>   | <p>3/3/2025*</p>                                 |
| <p><input type="radio"/> <b>Electronically file 1094s &amp; 1095s (PNI·HCM)</b></p>  | <p>3/31/2025</p>                                 |

**The last scheduled day to process a 2024 payroll is 12/27/2024.**

**\*Some states require ACA forms on different deadlines.**

# Payroll Processing Schedule

welcome nia Isolved University



**MY PROFILE**  
Nia Fitzhugh  
nfitzhugh@pnhcm.com

**MY REMINDERS**  
THIS IS WHERE NOTES/REMINDERS SPECIFIC TO YOUR COMPANY--  
CAN BE ADDED.

**MY ACCOUNT REPS**

**QUICK LINKS**  
[Isolved Release Newsletter: Aug 02 2024](#)  
[Multi-Factor Authentication FAQ](#)  
[2024 Contribution Limits](#)  
[Isolved Release Newsletter Archive](#)  
[Misc Fee Schedule](#)

**CALENDAR**  
SEPTEMBER 2024  
-- All Pay Groups --  
Legend: Payroll Due (blue), Pay Date (red), Run Date - Off Cycle Run (black)

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

**ANNOUNCEMENTS**

**NEXT SCHEDULED PAYROLL**

Pay Group	Frequency	Due In Date	Check Date	Period Begin	Period End	Period	Run Type	Processing Schedule
Semi	Semi-Monthly	09/11/2024	09/13/2024	09/01/2024	09/15/2024	17	Regular Payroll	<a href="#">View</a>
Weekly	Weekly	09/11/2024	09/13/2024	09/01/2024	09/07/2024	37	Regular Payroll	<a href="#">View</a>
Biweekly	Bi-Weekly	09/18/2024	09/20/2024	08/31/2024	09/13/2024	19	Regular Payroll	<a href="#">View</a>

## Reviewing Your 2024 Payroll Schedule

Carefully review Pay Period Endings and Check Dates. To access the schedule, go to the Client Landing Page. At the bottom right of the screen, click on View Report under Processing Schedule. A schedule of all bank holidays and PNI•HCM Closings are posted on our website.

**Please review your 2024 company schedule and notify Support of any changes at [support@pnhcm.com](mailto:support@pnhcm.com).**

## Employee W2 Preview Report

The Employee W2 Preview Report represents what will be reported on your W-2 forms. Please review this report carefully to be certain that all the information required on the W-2's has been properly identified. If further adjustments are required, please process by the deadlines noted on the calendars (pgs. 7-8) and/or the checklist (pg. 11-12).

## Validating Employee Name / Addresses / SSN Information

Go to the Employee W-2 Preview Report to verify employee names, addresses, and social security numbers. You will also see the actual dollar



amounts that will appear on the employees W-2 as of the payroll run you view. You will find the report under Client Reports, choose the Report Category as All, then enter W2 in the Search box and click on Filter.

Click on the report on the left side. On the right side choose the payroll run you want to use to verify the information and click on Generate Report. Once you see the message that the report has generated, click on the Go to My Reports Queue and click View Report.

**Important: If you are aware an employee has moved during this year, verify that the employee’s wages and taxes are in the proper states.**

Employee Information				Description	Box	Wage Box	Taxes	Description	Box	Wages Box	Taxes	Description	Box	Amount	Description	Box	Amount					
Emp #: 0003 Joshua Abernathy 6670 Sinclair Rd Unit #303 Alexandria, VA 22314 Retirement Plan: Y Statutory Employee: N Third Party Sick Pay: N	295-64-0003	FEDERAL	01	54,653.17	02	2,643.60	SOC SEC	03	58,374.17	04	3,619.20											
		MEDICARE	05	58,374.17	06	846.43	MD	16	54,653.17	17	4,150.59				D	12b	3,721.00	DD	12a	17,472.50		
Emp #: 0001 Jacob Able 6620 Potomac Ave Suite 1200 ROCKVILLE, MD 20850 Retirement Plan: N Statutory Employee: N Third Party Sick Pay: N	295-64-0001	FEDERAL	01	46,665.00	02	2,723.20	SOC SEC	03	46,665.00	04	2,893.23											
		MEDICARE	05	46,665.00	06	676.64	MD	16	46,665.00	17	3,531.50				W	12b	500.00	DD	12a	7,657.60		
Emp #: 0002 Michael Adams 7035 Albert Einstein Apt 404 Columbia, MD 21046 Retirement Plan: Y Statutory Employee: N Third Party Sick Pay: N	295-64-0002	FEDERAL	01	4,729.44	02	423.70	SOC SEC	03	5,093.58	04	315.80											
		MEDICARE	05	5,093.58	06	73.86	MD	16	4,729.44	17	345.85				D	12b	364.14	Dep Care	10	50.00	DD	12a
Emp #: 0020 Zachary Avery 6866 Deer Run Drive ALEXANDRIA, DC 22306 Retirement Plan: Y Statutory Employee: N Third Party Sick Pay: N	295-64-0020	FEDERAL	01	63,317.14	02	4,771.35	SOC SEC	03	66,626.14	04	4,130.82											
		MEDICARE	05	66,626.14	06	966.08	VA	16	63,317.14	17	3,023.69							D	12a	3,309.00		
Emp #: 68 Janet Bassegio 8616 Second Ave Suite # 202 SILVER SPRING, MD 20910 Retirement Plan: Y Statutory Employee: N Third Party Sick Pay: N	388-90-8979	FEDERAL	01	86,546.40	02	13,029.40	SOC SEC	03	86,646.40	04	5,372.08											
		MEDICARE	05	86,646.40	06	1,256.37	MD	16	86,546.40	17	4,551.15							FAIRVIEW PARK (WORK TAX)	18			
Emp #: 0027 Justin Benson 100 Hotel Road Hershey, PA 17033	295-64-0027	FEDERAL																				

Reporting > Client Reports > Employee W2 Preview

**Review and enter all changes prior to the last payroll processing in 2024**



# Reconciling W-2 Information to a Check Stub

The following is an example of common reconciling items between an employee's final check stub and the W-2. This example provides guidelines for reconciling your W-2 to your last pay stub.

If you still have questions, please submit them to our Support Team

**support@pnhcm.com**

## Example 2024 W-2 **Common Reconciling Items**

<b>Gross Per Check Stub</b>		\$51,500.00
Less non-Taxable Reimbursements		(1,500.00)
		<hr/>
<b>Sub-Total</b>		<b>50,000.00</b>
<b>Add non-Cash Taxable Income:</b>		
Group Term Life	125.00	
Pers Use Co Car	2,475.00	
Employer Pd Fringes	1,000.00	3,600.00
		<hr/>
<b>Sub-Total</b>		<b>53,600.00</b>
<b>Deduct Pre-Tax Items:</b>		
Cafeteria Plan (med/den)	4,225.00	
HSA Deduction	1,775.00	
Other pre-Tax Plans	500.00	
		<hr/>
		6,500.00
<b>*W-2 Box 3 Social Security Wages</b>	47,100.00	
<b>*W-2 Box 5 Medicare Wages</b>	47,100.00	
401K, 403B, IRA Deductions	(10,500.00)	
		<hr/>
<b>W-2 Box 1 Federal Taxable Income</b>		<b>36,600.00</b>



**W-2 Box 3 FICA Wage Limit is \$ 168,600.00.00  
(excludes non-taxable earnings/ reimbursements,  
cafeteria plans and pre-tax deductions)**

**Please Note:** Any employee who lived in more than two states during the year will receive multiple W-2s. The W-2 for their current state of residence will have all their federal, state and/or local tax information. The second W-2 will only contain the state and/or local tax information for the previous state(s).

## Adjustment Processing

Before you process a payroll with a 2025 pay date, you may schedule an adjustment process for any 2024 entries that were not completed. Contact Support to schedule an adjustment process.

Once scheduled, adjustments can be entered in isolved. Your payroll information will be available for download immediately after the adjustment process is run.

## Void & Manual Checks

You CANNOT enter manual checks or void checks after your last payroll of 2024. If you have void or manual checks to process after you have processed your first payroll for 2025 you must send the information to Support. You will be billed \$125.00 for these adjustment runs. Amended Return charges may also apply.

**The last day for processing 2024 checks or direct deposits is Wednesday, 12/27/2024**

## Effect of Year-end Adjustments on Taxable Wages & Taxes

### **Before entering adjustments:**

- Determine the type of adjustment needed (e.g., fringe benefits, group term life, personal use of company car, etc.). It is highly recommended you input these items before your last payroll of 2024. If you input these special W-2 Items before your last payroll of 2024, the system will adjust the appropriate taxable wages up to their limits and take any applicable withholding from paid earnings.
- Input these items on the time entry grid if you are running a regular or bonus payroll process. Otherwise, contact Support. Do NOT enter these items as manual checks.
- If an employee's Social Security & Medicare tax accrue due to these adjustments, it will create a variance and Support will contact you regarding resolution.
- If the employee has no further pay, the system can only adjust the employer taxes. Special adjustments must be made to accommodate Social Security & Medicare taxes. These special adjustments must be processed by submitting the information to Support.

(See next page for Variance Report)

# Sample Variance Report

<b>Client ID:</b> 8002 - Accurate Payroll Inc DEMO	<b>EXCEPTIONS - TAX VARIANCES</b>	<b>Period Begin Date:</b> 10/10/2021
<b>Pay Group:</b> Biweekly	Accurate Payroll Inc	<b>Period End Date:</b> 10/23/2021
<b>Check Date:</b> 10/29/2021		<b>Pay Period:</b> 15
<b>Run Date:</b> 10/15/2021    Run Number: 109		<b>Payroll Type:</b> Regular Payroll

**Tax Variances:**

Division	Department	Employee ID	Name	Type		Wage	Calculated Tax	Actual Tax	Variance
20	Class 1	1205	Shane L Adams	SOC SEC EE	QTD Variance:	1,354.87	84.00	84.05	.05
102		1206	Heather Leopold	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
102		1206	Heather Leopold	MED EE	YTD Variance:	3.60	.05	.00	-.05
102		1207	Marcus Stallard	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
102		1207	Marcus Stallard	MED EE	YTD Variance:	3.60	.05	.00	-.05
102		1208	Jonathan C Tworek	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
102		1208	Jonathan C Tworek	MED EE	YTD Variance:	3.60	.05	.00	-.05
101		1209	Linda A Siegel	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
101		1209	Linda A Siegel	MED EE	YTD Variance:	3.60	.05	.00	-.05
102		1212	Deepka Y Rajurs	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
102		1212	Deepka Y Rajurs	MED EE	YTD Variance:	3.60	.05	.00	-.05
106		1214	Amy L Masters	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
106		1214	Amy L Masters	MED EE	YTD Variance:	3.60	.05	.00	-.05
10		1219	Richard L Trotter	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
10		1219	Richard L Trotter	MED EE	YTD Variance:	3.60	.05	.00	-.05
103	Class 1	1221	Mitch Lindsay	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
103	Class 1	1221	Mitch Lindsay	MED EE	YTD Variance:	3.60	.05	.00	-.05
106		1223	Mario Lopez	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
106		1223	Mario Lopez	MED EE	YTD Variance:	3.60	.05	.00	-.05
106		1224	Dennis A Scottbey	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
106		1224	Dennis A Scottbey	MED EE	YTD Variance:	3.60	.05	.00	-.05
		1225	Isha M Jha	SOC SEC EE	QTD Variance:	265.24	16.44	.00	-16.44
		1225	Isha M Jha	SOC SEC EE	YTD Variance:	4,845.16	300.40	103.06	-197.34
		1225	Isha M Jha	MED EE	QTD Variance:	265.24	3.85	.00	-3.85
		1225	Isha M Jha	MED EE	YTD Variance:	4,845.16	70.25	24.10	-46.15
106	Class 1	1226	Nanette Gurney	SOC SEC EE	YTD Variance:	1,583.52	98.18	98.01	-.17
106	Class 1	1226	Nanette Gurney	MED EE	YTD Variance:	1,583.52	22.96	22.92	-.04
10	Class 1	1227	Daniel C Cravers	SOC SEC EE	YTD Variance:	3.60	.22	.00	-.22
10	Class 1	1227	Daniel C Cravers						
10		1228	Dean Martino						
10		1228	Dean Martino						
106	Class 2	1230	Armando Baldino						
101		1233	Peter Pan						
101		1233	Peter Pan						
	Class 2	1237	Susie Thorpe						
	Class 2	1237	Susie Thorpe						
	Class 2	1238	My Name Name						
	Class 2	1238	My Name Name						

Reporting > Client Reports > Exceptions - Tax Variances

## Final Payroll Summary Report

Pay attention to any state(s) that are missing tax identification numbers. This indicates that PNI•HCM does not have the state identification number on file for this state. Failure to provide PNI•HCM with the identification number before your W-2's are requested will result in a delay of their processing.

## Other Year-End Concerns

### **1099 Miscellaneous Forms**

If you have paid 1099 Miscellaneous income through the payroll system in 2024, PNI•HCM will produce these forms. If you have additional 1099 employees, enter them before you process your last payroll for 2024.

## Bonus Payrolls

### **Are you planning a special year-end bonus payroll run?**

If yes:

- Contact Support to schedule your separate bonus run
- Schedule processing on a Thursday or Friday apart from your regular payroll
- Inform us of any special handling of taxes and deductions
- Things to consider when running a separate bonus payroll:
  - Live checks or direct deposit?
  - Should deductions come out? All or just some?
  - Should taxes be deducted at the supplemental rate or regular tax rate?
  - Are you 100% paperless? If printing, do you have check stock?
- Important – should you process a larger payroll than normal due to bonus payouts, our PNI•HCM team will reach out to confirm that the amount is correct, and confirm funding options.

**Process or notify Payroll Network of any special pays/bonus payrolls on or before 12/6/2024**

# Do This Not That

Topic	Do	Don't
<b>Void Checks</b>	Do void fourth quarter checks on or before your last payroll process for 2024.	Do not void prior quarter checks. Contact Support.
<b>Manual Checks</b>	Do enter them on or before your last payroll process for 2024.	Do not enter a negative manual check for a prior quarter, fringe, or company benefits. Contact Support.
<b>Group Term Life (GTL)</b>	Do enter on or before your last payroll process for 2024.	Do not enter GTL on terminated employees or use manual adjustments after the last 2024 payroll. Contact Support.
<b>Address Changes</b>	Do make all address changes on or before your last payroll process for 2024.	Address changes made after the last payroll of 2024 do not update on the W-2s for 2024.
<b>Fringe Benefits</b>	Do report any additional fringe items on or before your last payroll process for 2024.	Do not enter manual adjustments after the last 2024 payroll process. Contact Support.
<b>3rd Party Sick Pay</b>	Send all 3rd Party Sick Pay Statements to Support on or before your last payroll process for 2024. Note: You can proactively request 3rd party sick information before the end of the year from your provider. Please check with your provider if they are providing a W-2 for payments and confirm with PNI.	
<b>Payroll Calendar</b>	Do verify payroll processing schedule/calendar by 12/01/2024.	

# Do This Not That

Topic	Do	Don't
<b>Verification</b>	<p>Do review the following:</p> <ul style="list-style-type: none"> <li>• W-2 Preview</li> <li>• Tax IDs and Rates Screen</li> <li>• Employee W-2 and SSN Verification Report</li> </ul>	
<b>1099 Master File Information</b>	<p>Do enter clients into the system before you process the last payroll of 2024.</p>	
<b>1099 Production</b>	<p>Please reach out to support if you are entering 1099 information but do not want to produce the 1099's.</p>	
<b>Payroll Tax Information</b>	<p>Do send all payroll tax documents received from federal, state, and/or local tax authorities to the Tax Department.</p>	<p>Do not overlook any tax documents received. If you are unsure about sending it, send it to Support. The Tax Department will determine if it is a valid document/notice.</p>

## 2024 ACA Forms: 1094 & 1095

To determine if you're an Applicable Large Employer (ALE) in 2024:

- Reporting > Client Reports > ACA Large Employer Compliance Test
- From Date 1/1/2023
- To Date 12/31/2023

Note: (use 2023 dates/counts to determine whether you need to file forms for 2024)

<b>Client ID:</b> SALES2092	<b>ACA LARGE EMPLOYER COMPLIANCE TEST</b>	<b>From Date:</b> 1/1/2023
<b>Client:</b> Acme Professional Services		<b>To Date:</b> 12/31/2023
<b>Companies:</b> Acme Professional Services , Acme Professional Services (TIME)		
Report Generated on: 11/7/2024 10:00:22 AM		

**IMPORTANT NOTE:** In determining whether an employer is an applicable large employer, you must include all entities as a single employer under §§414(b), (c), (m), and (o) of the Internal Revenue Code. Thus, all employees of a controlled group of entities under §§414(b) or (c), an affiliated service group under §414(m), or under §414(o) are taken into account in determining applicable large employer status. Also, you must include any predecessor employer and successor employer.

Report Total	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023
Full Time Employee Count	112	112	113	112	111	111	111	112	113	112	112	112
Total Hours for FTE Calculation	2.00	360.00	168.00	40.00	0.00	0.00	160.00	212.00	0.00	0.00	160.00	75.50
FTE Count	.02	3	1.4	.33	0	0	1.33	1.77	0	0	1.33	.63
<b>Total FTE Count</b>	<b>112.02</b>	<b>115</b>	<b>114.4</b>	<b>112.33</b>	<b>111</b>	<b>111</b>	<b>112.33</b>	<b>113.77</b>	<b>113</b>	<b>112</b>	<b>113.33</b>	<b>112.63</b>

For Applicable Large Employer determination your FTE employee count is: 112  
Based on your average Total FTE Count, you ARE an Applicable Large Employer

## Previewing & Approving Forms

Client Management > ACA Setup Options > ACA Forms Approval

**Preview Forms** Full PDF version of forms; 1 employee per page with dependents (self insured only)

**Preview Export with Audit** Condensed Excel version of forms; includes a full-time employee count list by month

**Run Alerts** Condensed PDF version of forms; recommended for first-time viewing b/c includes errors


**Approve Forms** Required; click button at year-end to approve 1094 and all employee 1095 forms

### ACA Forms Approval


**Report Information**

\* Reporting Year:


Report Type for Selected Year: **ACA 1094-C and 1095-C Employer**




Preview Export with Audit




Run Alerts



Preview Forms



Approve Forms



Show History



When implementing Employee Self Service, you have the option to receive year-end forms and paystubs electronically via isolved, this feature reduces the need to print and deliver paper year-end forms. We recommend a formal communication to your employees about the availability and benefits of Electronic Delivery

availability and benefits of Electronic Delivery and encourage them to “Accept” the terms as a step in the Self-Service registration process. Additionally, you may want to send a reminder to your employees on how to access the forms when they become available.

## Advantages of Electronic Forms

- Eliminates the task of distributing paper tax documents.
- Gives employees the ability to retrieve their tax documents electronically, anytime they choose.
- Increases the security of employees’ sensitive data because there is no paper to misplace
- Employees receive their W-2’s earlier than printed W-2’s.
- Electronic Delivery is environmentally friendly!

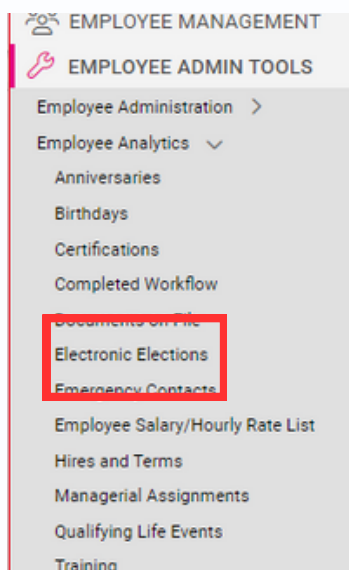
## Electronic Delivery Reporting

If you have already turned on Self Service, you can verify who has accepted the electronic option via

**Reporting > Client Reports > Electronic Tax Form Delivery Status.**

There is a new Analytics report for Electronic Delivery now available. If you do not have access to this option, please reach out to:

**support@pnihcm.com.**





# Preparing for Year-End 2024 Reply Form

[Click Here to Complete the 2024 Year-End Authorization Form](#)

To ensure we know you are ready for Year-End, each client should submit their Year-End Authorization to PNI•HCM. This form is required to successfully close your 2024 year and process your W-2s. This form will confirm where you would like to have your W-2's delivered and confirms you have validated many of the important aspects of Payroll to close out 2024 successfully.

- Where to deliver W2's
- Have you verified your Federal, State, and Local IDs
- Confirmation of Adjustments
- Confirmation of 3rd-party Sick Pay

**Please complete this no later than 12/6/2024. Thank you for your support.**

At PNI•HCM, we look forward to supporting your company through a successful year-end. Thank you for being a dedicated and valued client.

**We appreciate you.**



**Don't forget, we have resources for you:**

<https://www.pnihcm.com/payroll-year-end-resources>