

SDAPA
3rd Quarter

Newsletter

August 2022

In the News

IRS Increases Standard Mileage Rate to 62.5 Cents per Mile for Remainder of 2022

The Internal Revenue Service (IRS) announced on June 9, 2022, an increase to 62.5 cents per mile for the standard business mileage rate for transportation expenses paid or incurred on and after July 1, 2022. The new rate is a four-cent increase from the previously announced rate of 58.5 cents per mile for January 1, 2022.

The IRS determined the midyear rate update was needed "in recognition of the recent gas price increases." Midyear adjustments to the standard business mileage rate are rare, with the most recent midyear update coming in 2011.

In addition to the standard business mileage rate increase, the standard rate for medical or relocation purposes will increase to 22 cents per mile, up from 18 cents per mile in January 2022.

Because of the midyear timing of this change, employers should take care that they change to the updated rate for the second half of 2022 for travel that occurred on or after July 1, 2022. Business miles driven on or before June 30 should be recognized at the 58.5 cent per mile rate.

On the Calendar

Upcoming Member Events:

August 18, 2022
3:00pm - 5:00pm
Monthly Member Meeting
Online Meeting
Speaker: Ryan Ludden - Sprintax
Topic: Nonresident Tax Clinic

September 8, 2022
11:30am - 1:30pm
National Payroll Week
Celebration
In Person Luncheon Event
Friendship Hall
4570 Mt. Herbert Ave.
San Diego, CA 92117

October 20, 2022
1:30pm - 5:00pm
Monthly Member Meeting
Online Meeting
Semi-Annual Half Day Event

November 10, 2022
3:00pm - 5:00pm
Monthly Member Meeting
Online Meeting
Speaker: Sage Fahimi - Littler
Mendelson PC.

For more information, please see IRS Announcement 2022-13 at
<https://www.irs.gov/pub/irs-irbs/irb22-26.pdf>

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Federal News

IRS Issues Revised Form 941 and Form 941-X

In June 2022, the Internal Revenue Service (IRS) issued a revision of Form 941, Employer's Quarterly Federal Tax Return, and its instructions. The IRS also revised Form 941-X, Adjusted Quarterly Federal Tax Return or Claim for Refund. The revised Form 941 can be used for the second, third and fourth quarters of 2022. The new Form 941 includes new space on Line 1 for reporting wages, tips and other compensation for the second, third and fourth quarters of the year. Also updated are lines 11e, 11f and 13f which were previously used for COBRA Premium Assistance Credits. Lines 11e, 11f and 13f are now instead reserved for future use.

Form 941-X was revised to match the changes to Form 941.

For more information, please review the news instructions for the revised Form 941 at <https://www.irs.gov/pub/irs-pdf/i941.pdf>

Social Security Trustees Project New Wage Base for 2023

On June 2, the Board of Trustees of the Social Security Trust Fund issued its 2022 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 \$155,100 in 2023 and \$165,300 in 2024. It is important to note that these figures are only estimates. The formal announcement of the 2023 Social Security wage base will be provided in mid-October 2022.

The Trustees Annual Report for 2022, which includes these estimates, may be viewed at: <https://www.ssa.gov/OACT/TR/2022/tr2022.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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Thank you to our NPW Prize
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California Updates

California Supreme Court Rules Premium Pay for Missed Meal and Rest Breaks Are Wages

In May 2022, the California Supreme Court determined that premium payments made to employees for missed meal and rest breaks are considered wage payments for purposes of pay statement and payment on termination requirements. The premium pay of an additional hour of pay is required by California law when an employer requires an employee to work during all or part of required meal or rest breaks. The *Naranjo v. Spectrum Security Services Inc.* ruling states that the extra premium pay constitutes wages subject to the same timing and reporting rules as other types of compensation paid for work performed.

The premium pay must be reported on the itemized pay statement required under state law. Meal and rest break premium pay must be paid with other wages owed to the employee at the time of involuntary termination or voluntary termination if the individual has provided at least 72 hours advanced notice.

A summary of the *Naranjo v. Spectrum* ruling can be found at <https://www.littler.com/publication-press/publication/california-supreme-court-confirms-applicability-derivative-waiting>

CalSavers Enrollment Deadline Passes on June 30, 2022

As of June 30, 2022, California employers are required by law to offer employee access to the Retirement Savings Program known as CalSavers. Employers exempt from this requirement include those who already offer a qualified retirement savings plan or those employers who have less than five employees. CalSavers will auto-enroll employees in a standard savings and investment election after an employer provides them with their payroll list. The general obligation for employers who do fall into the CalSavers Program requirement include registering for CalSavers, creating a payroll list to add employees to CalSavers, calculating the appropriate deduction for each employee, submitting the employee contributions to CalSavers and keeping the payroll list up to date. CalSavers does not have any employer fees. It also does not require any employer contributions. Employers only send in the employee contributions and they are not fiduciaries of the program.

More information regarding CalSavers can be found at: <https://employer.calsavers.com/>

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Congratulations to
the San Diego
Chapter's newest
Certified Payroll
Professional:

SOMI JEONG, CPP

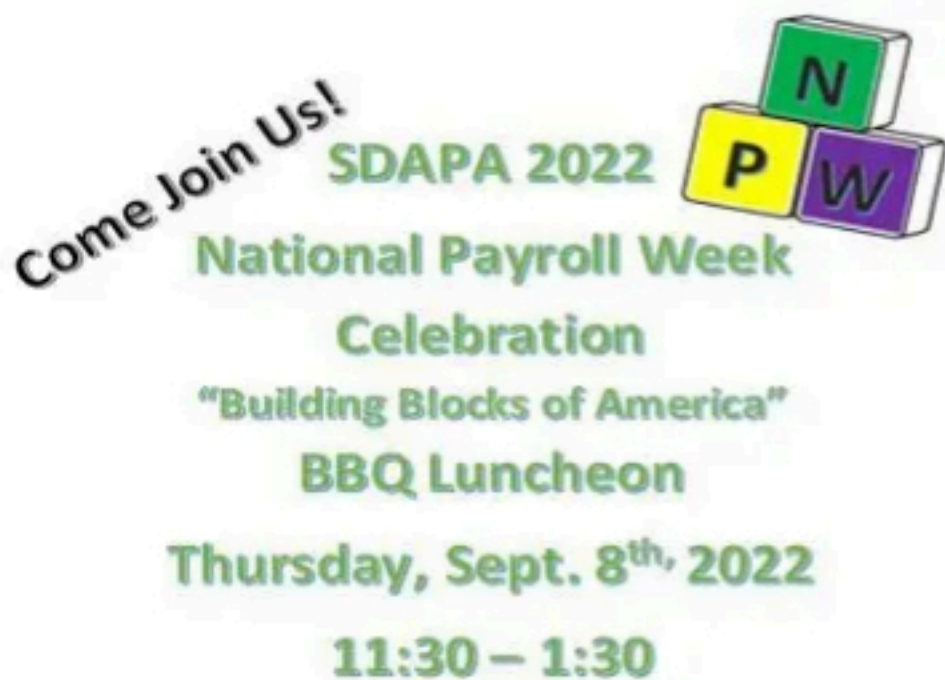
*The San Diego APA Chapter
is currently seeking and
accepting new sponsors*

*For more information,
please visit:
www.sandiegochapterapa.org/sponsorship*

*Or contact the
Chapter at:*

*[sandiegochapterapa@
hotmail.com](mailto:sandiegochapterapa@hotmail.com)*

San Diego Chapter News



2022 National Payroll Week Celebration Marks Return To In Person Festivities!

On Thursday, September 8, 2022, the San Diego American Payroll Association Chapter will honor National Payroll Week with an in-person celebration. This year's event will be held from 11:30am to 1:30pm at Clairemont Christian Fellowship's Friendship Hall - 4570 Mt. Herbert Ave., San Diego CA 92117. The event will be a luncheon catered by Mira Mesa's Jim's Backyard Barbecue, featuring "West Coast Smoke with a Texas Flair" (www.jimsbackyardbarbecue.com). The cost per person is a donation \$10 each. The entire \$10 per person donation will go to benefit local charity Just In Time.

Just in Time is based in San Diego. The organization's mission is to engage a caring community to assist foster system youth, aged 18 - 26, and help them achieve self-sufficiency and well-being. Just In Time invites foster system youth at the transition age to join a reliable community that helps them become confident, capable and connected. More information on this outstanding organization can be found at www.jitfosteryouth.org

Please come join your fellow chapter members for the first in-person celebratory event in years. Members and non-members are welcome. Please register at the link below by September 2nd, 2022.

Register for this year's in-person San Diego Chapter National Payroll Week Celebration Luncheon at:
<https://sandiegochapterapa.org/event-4913343>

2022 California Payroll Conference - October 19 - 21

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 is now open.



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

Board Officers

- President - CeCe Bramlett, CPP
- Treasurer - Christine Ness, CPP, PHR
- Membership - Darlene Marinello, FPC
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- NPW Chair - Cheryl Burr, CPP
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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).