

SDAPA  
1st Quarter

# Newsletter

February 2019

## In the News

### IRS Extends Deadlines to Give Employees Forms 1095-B, 1095-C

The IRS extended the due date for furnishing 2018 Forms 1095-B, Health Coverage, and 1095-C, Employer-Provided Health Insurance Offer and Coverage, to employees from January 31 to March 4.

IRS Notice 2018-94,  
<https://www.irs.gov/pub/irs-drop/n-18-94.pdf>

### Federal Judge Rules ACA is 'Unconstitutional'

In mid-December, a federal district court judge in Fort Worth, Texas, ruled that the Affordable Care Act (ACA) was rendered unconstitutional following the 2017 passage of Public Law 115-97, known as the Tax Cuts and Jobs Act (TCJA). The decision does not have any immediate effect as the ACA is still the law, but the case may make its way to the U.S. Supreme Court. Until there is a final decision, applicable large employers are still required to offer ACA-compliant insurance to their full-time employees,

## On the Calendar

CPP/FPC Study Group  
for Spring 2019 Exam:

Feb 7th - April 11th

BBSI, 5717 Pacific  
Center Blvd., Ste 100  
San Diego CA 92121

Upcoming Member  
Meetings:

February 21, 2019:  
3:15pm - 5:00pm

March 21, 2019: Half  
Day 1:15pm - 5:00pm

April 18, 2019: 3:15pm  
- 5:00pm



## APA, IRS Partner to Create Message About New Tax Law

The IRS and APA partnered to create Publication 5330, The New Tax Cut Law Will Impact Your 2018 Tax Return, which contains information payroll professionals can use to respond to employee questions during the tax filing season.

Find the link here:

[https://www.americanpayroll.org/docs/default-source/2018-forms-and-pubs/18n19-p5330.pdf?sfvrsn=a5d7c7dc\\_4](https://www.americanpayroll.org/docs/default-source/2018-forms-and-pubs/18n19-p5330.pdf?sfvrsn=a5d7c7dc_4)

### Reminder from the IRS and the American Payroll Association

The New Tax Cut Law Will  
Impact Your 2018 Tax Return

## When filing your 2018 tax return this year, here are some important reminders from the IRS

There were major tax law changes in 2018 that will affect the tax return you file early in 2019. This could affect the amount of your tax bill or tax refund.

There were changes in the withholding tables in early 2018 that meant you received more take-home pay in your paycheck. These changes mean that you could see a change in the amount of your tax refund or tax bill when you file your tax return in 2019, especially if you didn't adjust your withholding on a Form W-4 during 2018.

### Your Employer/Payroll Office Doesn't Provide Tax Advice

Visit IRS.gov or a tax  
professional for tax information

# Ongoing/Upcoming Payroll Changes

## IRS Issues Interim Guidance on 2019 Withholding

The IRS issued interim guidance on withholding for the 2019 calendar year .

[Notice 2018-92, 11-26-18;

<https://www.irs.gov/pub/irs-drop/n-18-92.pdf>].

## 2019 Forms W-4.

The IRS released the 2019 Form W-4 on December 13 with minimal changes from the 2018 Form W-4. The form's major redesign will be postponed until the 2020 version.

Employers should ask their employees to file an amended federal Form W-4, Employee's Withholding Allowance Certificate, for the next calendar year if they know the number of their allowances have changed at the beginning of the year. Employees also should review their filing status, allowances, and exempt status on their employee withholding allowance certificates for state purposes.

## Increased Minimum Wage Rates in 2019

2019 Minimum Wage	2018 Minimum Wage	Effective Date
\$12.00 - Large Employers	\$11.00 - Large Employers	1/1/19
\$11.00 - Small Employers	\$10.50 - Small Employers	1/1/19

## Social Security

Social Security Wage Base	Maximum Employee Social Security Tax
2019 - \$132,900	2019 - \$8,239.80
2018 - \$128,400	2018 - \$7,960.80

## Mileage/Transportation

Mileage Rates- Business	2019 - \$0.58/mile	2018 - \$0.545/mile
Qualified Transportation Fringe Rates	2019 - \$265/month	2018 - \$260/month

# Chapter News

CPP/FPC Study Group for Spring 2019 Testing: Feb 7th through April 11th

Thursday Nights: February 7, 2019 through April 11, 2019

BBSI, 5717 Pacific Center Blvd., Ste 100 San Diego CA 92121

Meetings start promptly at 6:00 p.m. and end at 9:00 p.m.

CPP/FPC study groups are free for SDAPA Members only. If you are not a current member of SDAPA you may join at the first meeting by paying the \$40 membership fee.

## February 21, 2019 - 2019 Legislative Update

Speaker: Christopher W. Olmsted | Ogletree, Deakins, Nash, Smoak & Stewart, P.C. | SDCOE Rm 304

Meeting starts promptly at 3:15 p.m. and ends at 5:00 p.m.

Meet  
the  
Board

\* President- Christine Ness, CPP, PHR

\* Vice President- CeCe Bramlett, CPP

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## Open Board Positions

\* Program Director

\* Philanthropy Chair

*Interested?* Contact  
Christine Ness for more  
information

Email: [cness@sandiego.edu](mailto:cness@sandiego.edu)

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