

2018 Client Year End W-2 Info Request

As we approach the end of 2018, we want to remind clients of the year end W-2 filing needs. Please submit this information with your **first payroll submission in December** to payroll@detweilerhershey.com. The following are common items for year end reporting, they may not all be applicable in every case. If you have questions on possible other items please feel free to contact us.

- **S Corporation 2% or greater shareholder health insurance** – Please report the total amount of health insurance paid for the shareholder. This item will show as a separate check to the recipient on the payroll register.
- **Personal Use of Company Car** – Please report the total benefit to be included and any federal withholding, if desired. Please contact us for a template form to be used, if needed.
- **Group Term Life** – Please report the benefit amount greater than \$50,000 of coverage. Please report desired federal withholdings. This item will show as a separate check to the recipient on the payroll register.
- Please provide a list of employees participating in your pension or retirement plan if the retirement plan is not running through payroll.
- **Bonuses** – Please provide any year end bonuses. Please indicate if this is a net bonus amount or a gross bonus amount as well as any desired federal withholding changes for the bonus. Also, please indicate if the bonus should be direct deposited or prepared on a live check.
- **Third Party Sick Payments**
- **Total cost ER Healthcare** – For employers with 250 or more employees, please report the total insurance cost per employee. The total cost equals the employer **and** employee paid amounts.
- **Moving Expenses** – Please provide any moving expenses paid or reimbursed to an employee during 2018. Please indicate if this was an employee expense incurred for 2017 or 2018. Moving expenses paid or reimbursed in 2018 are taxable fringe benefits for the employee.

If you have any questions on the above items or have any other year end W-2 reporting items, please feel free to contact us. As always, Detweiler Hershey Payroll thanks you for your business.