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(Circular E), Employer's Tax Guide

For use in **2015**



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Future Developments

For the latest information about developments related to Publication 15 (Circular E), such as legislation enacted after it was published, go to www.irs.gov/pub15.

What's New

COBRA premium assistance credit. Effective for tax periods beginning after December 31, 2013, the credit for COBRA premium assistance payments cannot be claimed on Form 941, Employer's QUARTERLY Federal Tax Return (or Form 944, Employer's ANNUAL Federal Tax Return). Instead, after filing your Form 941 (or Form

Employer Tax Guide 2015 Texas

Jeff Guaracino, Ed Salvato

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the authors' names.

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s level of regulatory compliance Mandated Benefits 2015 Compliance Guide has been updated to include The Dodd Frank Act creating an ethics training program and practices and trends Information on payroll cards and Federal Insurance Contributions Act FICA tip credit New regulations and guidelines for health care reform as mandated by the Patient Protection and Affordable Care Act PPACA Updated requirements for certificates of creditable coverage excepted benefits under the Health Insurance Portability and Accountability Act HIPAA and transaction standards The revised model general and election notices as required under PPACA Qualified Longevity Annuity Contracts and definition of spouse per the Supreme Court ruling in United States v Windsor and updates to the Pension Benefit Guaranty Corporation s required premiums The payment of long term disability insurance by qualified retirement plans PPACA s effect on health reimbursement arrangements new information on the proposed 500 carryover of unused funds in health flexible spending arrangements FSAs and PPACA s effect on health FSAs new material on the effect of amendments to HIPAA s excepted benefit rules on Employee Assistance Programs and revised information on providing employee benefits to legally married same sex couples based on the Supreme Court s decision in United States v Windsor and the decision s effect on cafeteria plan mid year election changes New sections on no fault attendance policies and pregnancy and the Americans with Disabilities Act Information on the definition of spouse based on the Supreme Court ruling in United States v Windsor New material on the proposed Equal Pay Report

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APA Basic Guide to Payroll, 2016 Revised Edition Mitchell-George,2016-04-28 Payroll professionals need to be 100 percent compliant with a host of legislative and regulatory requirements The 2016 Revised Edition of American Payroll Association APA Basic Guide to Payroll is an invaluable resource

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Revenue Service,1979 *Lone Star Politics* Ken Collier,Steven Galatas,Julie Harrelson-Stephens,2016-12-01 In Texas myth often clashes with the reality of everyday governance The Nacogdoches author team Ken Collier Steven Galatas Julie Harrelson Stephens of Lone Star Politics explores the state s rich political tradition and explains who gets what and how by setting Texas in context with other states constitutions policymaking electoral practices and institutions Critical thinking questions and unvarnished Winners and Losers discussions guide students toward understanding Texas government This Fifth Edition expands its coverage of civil rights in the state and includes the contemporary issues that highlight the push and pull between federal state and local governments *Start a Business in Texas* The Staff of Entrepreneur Media,2015-08-01 This state specific title in Entrepreneur s evergreen SmartStart series shows the reader how to start a business in Texas The staff of Entrepreneur Media presents essential guidance to aspiring business owners including state specific rules regulations contacts and statistics Includes updated forms worksheets and tax information ACCA F6 Taxation FA2015 BPP Learning Media,2016-02-01 BPP Learning Media s status as official ACCA Approved Learning Provider Content means our ACCA Study Texts and Practice Revision Kits are reviewed by the ACCA examining team BPP Learning Media products provide you with the exam focussed material you need for exam success Equal Employment Opportunity 2020 Compliance Guide Buckley,2019-11-12 Equal Employment Opportunity Compliance Guide 2020 Edition is the comprehensive and easy to use guide that examines all the major administrative and judicial decisions interpretive memoranda and other publications of the EEOC providing complete compliance advice that is easy to follow as well as the full text of the most important EEOC publications and more on CD ROM This one stop EEO solution delivers completely current coverage of compliance developments related to Harassment Including thorough coverage of the employer s prevention responsibilities Disability Fully comply with all requirements including the accommodation of work schedules Religious discrimination Keep current with the most recent developments including reverse religious discrimination Gender identity discrimination Avoid high profile and potentially costly mistakes Previous Edition Equal Employment Opportunity Compliance Guide 2019 Edition ISBN 9781543800043 *Start Your Own Food Truck Business* The Staff of Entrepreneur Media,Rich Mintzer,2015-05-18 Start Your Own Food Truck Business and Satisfy Your Hunger for Success At over a billion dollars the mobile food industry is enjoying more publicity and notoriety than ever before Catering to a new generation of foodies looking for quick and unique specialties the mobile food business is booming with new opportunities for eager entrepreneurs like you From gourmet food to all American basics and hot dog wagons to bustaurants our experts give you the delicious details behind starting and running a successful mobile food business This guide covers Six of the hottest mobile food options food carts concession trailers kiosks standard and gourmet trucks mobile catering and bustaurants Identifying the perfect foodie niche and customer base Creating menu items that save time money and space in the kitchen Finding a profitable location time and time again Attracting new and loyal customers with social media platforms like

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The Complete Guide to Human Resources and the Law Dana Shilling, 2023

Making Government Work Tan Parker, 2020-09-29 Making Government Work A Conservative Agenda for the States is an updated version of the highly acclaimed 1994 original book It serves as a modern day guide for how as Americans we can move the states forward with common sense conservative public policy initiatives to benefit the Nation as a whole Making Government Work is a reminder that conservative reforms set the stage for unprecedented prosperity The book contains a star studded line up of some of today s most powerful voices including Nikki Haley Chuck Norris Rick Perry Kathy Ireland Rick Santorum Chad Hennings Jeb Bush Dr Art Laffer and Bob Woodson along with many more Making Government Work is for state government what the Contract with America was for the federal government It is a sensible fact based plan to create a better future through the application of sound principles Newt Gingrich former Speaker of the House The author s proceeds from the book will be donated to organizations that serve America s veterans

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