



Department of the Treasury
Internal Revenue Service

Publication 15

Cat. No. 10009W

(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

Dana Shilling



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EY Tax Guide 2015 Ernst & Young, 2014-10-29 Everything you need to prepare your 2014 tax return Cover

Mandated Benefits Compliance Guide 2015 Balser Group, 2014-12-01 Mandated Benefits 2015 Compliance Guide is a comprehensive and practical reference manual covering key federal regulatory issues that must be addressed by human resources managers benefits specialists and company executives in all industries Mandated Benefits 2015 Compliance Guide includes in depth coverage of these and other major federal regulations Patient Protection and Affordable Care Act PPACA Health Information Technology for Economic and Clinical Health HITECH Act Mental Health Parity and Addiction Equity Act MHPAEA Genetic Information Nondiscrimination Act GINA Americans with Disabilities Act ADA Employee Retirement Income Security Act ERISA Health Insurance Portability and Accountability Act HIPAA Heroes Earnings Assistance and Relief Tax Act HEART Act Consolidated Omnibus Budget Reconciliation Act COBRA Mandated Benefits 2015 Compliance Guide helps take the guesswork out of managing employee benefits and human resources by clearly and concisely describing the essential requirements and administrative processes necessary to comply with each regulation It offers suggestions for protecting employers against the most common litigation threats and recommendations for handling various types of employee problems Throughout the Guide are numerous exhibits useful checklists and forms and do s and don t s A list of HR audit questions at the beginning of each chapter serves as an aid in evaluating your company

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, 2017 Edition Mitchell-George,2017-01-03 The 2017 Revised Edition of American Payroll Association APA Basic Guide to Payroll is an invaluable resource that helps you stay up to date answer employees questions and train your staff Payroll professionals need to be 100 percent compliant with a host of legislative and regulatory requirements The 2017 American Payroll Association Basic Guide to Payroll delivers plain English explanations of payroll laws and regulations you need to deal with these uncertainties as well as what we know Payroll will face in 2017 Accelerated due date to submit Forms W 2 to SSA Higher salary requirements for employees to be exempt from overtime Increased penalties for FLSA violations 2017 indexed amounts for benefits and pensions New regulations eliminating automatic extension to file Form W 2 Update on certified professional employee organizations A new de minimis safe harbor for Forms W 2 New per diem rates for 2017 Here are just some of the challenges payroll professionals face in 2017 Increased concern by the IRS about tax related identity theft and refund fraud is affecting employers New regulations for white collar employees may affect how and what you pay employees The Department of Labor DOL has concluded that most workers are employees impacting how you may have classified independent contractors in the past Plus you never know what else the IRS Congress and the courts have in store for Payroll

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

that helps you stay up to date answer employees' questions and train your staff The 2016 Revised Edition of the American Payroll Association APA Basic Guide to Payroll includes A fingertip guide that enables you to find payroll taxability and wage hour ramifications of benefits immediately Checklists that help you make precise determinations quickly and confidently A "What's New in Payroll for 2016" chapter that lets you know what changes you must implement this year And more The 2016 American Payroll Association APA Basic Guide to Payroll has been completely updated to help you deal with the issues you will face in 2016 New regulations eliminating automatic extensions to file Form W-2 Changes to the taxability of transit benefits Insight into whether DOL considers workers employees or independent contractors Increased penalty for failure to properly and timely provide payee statements to employees Ramifications of a new court case about unpaid interns Update on certified professional employer organizations An IRS pilot to contact employers that may be falling behind in their payroll taxes How the and timely mailed timely filed rule applies when you use a delivery service And more *Complete Guide to Human Resources and the Law, 2017 Edition* Shilling, 2016-10-21 The Complete Guide to Human Resources and the Law will help you navigate complex and potentially costly Human Resources issues You'll know what to do and what not to do to avoid costly mistakes or oversights confront HR problems legally and effectively and understand the rules The Complete Guide to Human Resources and the Law offers fast dependable plain English legal guidance for HR related situations from ADA accommodation diversity training and privacy issues to hiring and termination employee benefit plans compensation and recordkeeping It brings you the most up to date information as well as practical tips and checklists in a well organized easy to use resource The 2017 Edition provides new and expanded coverage of issues such as The Supreme Court held in March 2016 that to prove damages in an Fair Labor Standards Act FLSA donning doffing class action an expert witness testimony could be admitted *Tyson Foods Inc v Bouaphakeo* 136 S Ct 1036 2016 Executive Order 13706 signed on Labor Day 2015 takes effect in 2017 It requires federal contractors to allow employees to accrue at least one hour of paid sick leave for every 30 hours they work and unused sick leave can be carried over from year to year Mid 2016 DOL regulations make millions more white collar employees eligible for overtime pay by greatly increasing the salary threshold for the white collar exemption Updates on the PATH Act Protecting Americans From Tax Hikes Pub L No 114-113 The DOL published the fiduciary rule in final form in April 2016 with full compliance scheduled for January 1 2018 The rule makes it clear that brokers who are paid to offer guidance on retirement accounts and Individual Retirement Arrangements IRAs are fiduciaries In early 2016 the Equal Employment Opportunity Commission EEOC announced it would allow charging parties to request copies of the employer's position statement in response to the charge The Supreme Court ruled that in constructive discharge timing requirements run from the date the employee gives notice of his or her resignation not the effective date of the resignation Certiorari was granted to determine if the Federal Arbitration Act FAA preempts consideration of severing provisions for unconscionability **Catalog of Federal Tax Forms, Form Letters, and Notices** United States. Internal

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

Instagram Facebook and Twitter Managing daily operations costs and setting prices Licenses codes regulations parking and other considerations Plus gain recipes shopping lists favorite equipment buys and more from practicing food truck entrepreneurs From choosing a vehicle to franchising and everything in between learn what you need to know to get your business moving toward success

Taxing Ourselves, fifth edition Joel Slemrod, Jon Bakija, 2017-06-02 The new edition of a popular guide to the key issues in tax reform presented in a clear nontechnical and unbiased way To follow the debate over tax reform the interested citizen is often forced to choose between misleading sound bites and academic treatises Taxing Ourselves bridges the gap between the oversimplified and the arcane presenting the key issues clearly and without a political agenda Tax policy experts Joel Slemrod and Jon Bakija lay out in accessible language what is known and not known about how taxes affect the economy and offer guidelines for evaluating tax systems both the current tax system and proposals to reform it This fifth edition has been extensively revised to incorporate the latest data empirical evidence and tax law It offers new material on recent tax reform proposals expanded coverage of international tax issues and the latest enforcement initiatives Offering historical perspectives outlining the basic criteria by which tax policy should be judged fairness economic impact enforceability examining proposals for both radical change replacement of the income tax with a flat tax or consumption tax and incremental changes to the current system and concluding with a voter s guide the book provides readers with enough background to make informed judgments about how we should tax ourselves Praise for earlier editions An excellent book Jeff Medrick New York Times A fair minded exposition of a politically loaded subject Kirkus Reviews

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

Accounting for Payroll Steven M. Bragg, 2015-05-14 A one stop resource for setting up or improving an existing payroll system The most comprehensive resource available on the subject Accounting for Payroll A Comprehensive Guide provides up to date information to enable users to handle payroll accounting in the most cost effective manner From creating a system from scratch to setting up a payroll department to record keeping and journal entries Accounting for Payroll provides the most authoritative information on the entire payroll process Ideal for

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