

THE BLUE PAGES

PAYMASTER PRO LLC
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W-2 Season is Fast Approaching!

Don't Wait Until the Last Minute to Order Your W-2 Forms.

For all of us who work with payroll, the falling leaves of autumn signify not just a change of seasons but the approach to our busiest time of year. Ordering your W-2 forms now means you'll be able to take advantage of the discount, and you won't have to worry about it at the last minute.

Of course, when you order your W-2s forms from PayMaster Pro, you can be assured that they will work with PayMaster.

The IRS has announced that W2 forms will have a slight change to the paper format for tax year 2013. The electronic format EFW2 has changed as well for tax year 2013.

PayMaster for Windows will have an update as soon as the specifications becomes final .

Be sure to keep your support contract current so that you can receive these updates.

Fill out the enclosed order forms and fax them back today for the largest savings.

All orders must be **prepaid** and availability is not guaranteed after 12/15/13 .

Order your forms today and get a **10% discount if received by 10/31/13** and **5% discount if received by 11/30/13** and receive the added bonus of having that task out of the way before the busy holiday season starts!



IRS Announce That All Legal Same-Sex Marriages Will Be Recognized For Federal Tax Purposes

The U.S. Department of the Treasury and the IRS ruled that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes. The ruling applies regardless of whether the couple lives in a jurisdiction that recognizes same-sex marriage or a jurisdiction that does not recognize same-sex marriage.

Under the ruling, same-sex couples will be treated as married for all federal tax purposes, including income and gift and estate taxes. The ruling applies to all provisions where marriage is a factor, including filing status, claiming personal and dependency exemptions, taking the standard deduction, employee benefits, con-

tributing to an IRA and claiming the earned income tax credit or child tax credit.

Legally-married same-sex couples generally must file their 2013 federal income tax return using either the married filing jointly or married filing separately filing status.

Individuals who were in same-sex marriages may, but are not required to, file original or amended returns choosing to be treated as married for federal tax purposes for one or more prior tax years still open under the statute of limitations.. As a result, refund claims can still be filed for tax years 2010, 2011 and 2012.

Additionally, employees who purchased same-sex spouse health insurance coverage from their employers on an after-tax basis may treat the amounts paid for that coverage as pre-tax and excludable from income.

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Federal News

Employers in 17 states may face higher 2013 FUTA rates

Employers in 17 states may not be eligible to claim the maximum amount of state unemployment tax credits on their 2013 federal unemployment (FUTA) tax return, because their state has had an outstanding federal unemployment insurance (UI) loan for at least two years.

Background. Employers pay FUTA tax at a rate of 6.0% on the first \$7,000 of covered wages paid to each employee during a calendar year, regardless of when those wages were earned. This tax may be offset by credits of up to 5.4% against their FUTA tax liability for amounts paid to a state UI fund by January 31 of the subsequent year. The net FUTA tax rate for most employers is 0.6% (i.e., 6.0% – 5.4%).

If a state defaults on its repayment of the loan, the normal credit available is reduced. This effectively increases the employer's FUTA tax rate by 0.3% beginning with the second consecutive January 1 in which the loan isn't repaid, then an additional 0.3% annually thereafter. Thus, the net FUTA tax rate paid by an employer in a state that has had an unpaid loan with the federal government for two consecutive years will be 0.3% higher than the net 0.6% rate used by employers in states without past due loans. The net FUTA tax rate continues to rise 0.3% for each additional year that the loans remain unpaid.

Possible credit reduction states for 2013. The following states and the Virgin Islands will be credit reduction states in 2013, unless they repay their outstanding federal UI loans by Nov. 10, 2013, because, according to the Department of Labor, they have had an outstanding federal UI loan for at least two years: **Arizona, Arkansas, California, Connecticut, Delaware, Georgia, Indiana, Kentucky, Missouri, Nevada, New Jersey, New York, North Carolina, Ohio, Rhode Island, South Carolina, the Virgin Islands, and Wisconsin.**

0.6 credit reduction. Employers in Arizona and Delaware face a possible 0.6% credit reduction on their 2013 FUTA tax return (maximum \$42 increase per employee) because of their state's failure to repay its outstanding federal loans for three consecutive years.

0.9% credit reduction. Employers in Arkansas, California, Connecticut, Georgia, Kentucky, Missouri, Nevada, New Jersey, New York, North Carolina, Ohio, Rhode Island, the Virgin Islands, and Wisconsin face a possible 0.9% credit reduction on their 2013 FUTA tax return (maximum \$63 increase per employee) because of their state's failure to repay its outstanding federal loans for four consecutive years.

1.2% credit reduction. Employers in Indiana and South Carolina face a possible 1.2% credit reduction on their 2013 FUTA tax returns (maximum \$84 increase per employee) because of their state's failure to repay its outstanding federal loans for five consecutive years. However, South Carolina has made a \$144 million early payment toward its outstanding federal UI insurance loan and plans to make an additional \$50 million payment in September. South Carolina took steps to avoid becoming a FUTA tax credit reduction state in 2012 and expects to continue to avoid such a reduction in 2013 as it continues to repay its loan.

BCR add-on. The 2013 FUTA tax rate for employers in Indiana, South Carolina, and the Virgin Islands could even be higher in 2013 than noted above if these jurisdictions are subject to the Benefit Cost Ratio (BCR) add-on. The BCR add-on goes into effect beginning with the fifth taxable year of any succeeding consecutive January 1st that there is a balance due on the federal UI loan. The tax is a complicated calculation that compares the average unemployment benefits that have been paid and the tax effort in the state. If the tax effort has not met a certain level, the BCR add-on is imposed. The Virgin Islands was subject to the BCR add-on in 2012. Indiana and South Carolina have indicated that they will take steps to avoid being subject to the add-on.

2013 W2 Order Form

Name : _____
 Street Address : _____
 City / State / Zip : _____
 Phone : _____
 Fax : _____

Check / Credit Card (circle one) VISA MasterCard American Express Discover
 COD (Add \$25.00)

Credit Card Number: _____ CSV _____ Exp Date: _____

Name as it appears on card: _____

Billing Addr (if different) _____

Billing City / State / Zip _____

Quantity	Order #	Description	Unit Price	Total

Special Printing Instructions:

Important: please send
 W3 Contact & Address if we are printing

Circle here if Computer Aid will be printing
 your W2s this season

Subtotal A	
Shipping 15% of Subtotal A (\$10 Min)	
+ COD \$25	
Subtract Discount By 10/31/13 10% of Subtotal A By 11/30/13 5%	
SubTotal B	
VA add sales tax 6.0%	
Printing Fee (\$150/hr)	
Balance Due	

PayMaster Pro LLC
2012 W-2 Pricing Chart
Fax (703) 281-3461

10% Off before 10/31/13
5% Off before 11/30/13

Description	Order By:	50	100	200	300	500	1000	2000	4000	5000
Perforated Paper 2UP Laser	PP2	\$8.00	\$16.00	\$32.00	\$48.00	\$80.00	\$160.00	\$320.00	\$640.00	\$800.00
Perforated Paper 3UP Laser	PP3	\$8.00	\$16.00	\$32.00	\$48.00	\$80.00	\$160.00	\$320.00	\$640.00	\$800.00
Perforated Paper 4UP Laser	PP4	\$8.00	\$16.00	\$32.00	\$48.00	\$80.00	\$160.00	\$320.00	\$640.00	\$800.00
Laser preprinted: Copy A only	Copy A	\$9.00	\$18.00	\$36.00	\$54.00	\$90.00	\$180.00	\$355.00	\$710.00	\$900.00
W3 Laser	W3L	COST PER SHEET \$1.00								
Laser 2UP Envelopes	2UPENV	\$8.00	\$16.00	\$32.00	\$48.00	\$80.00	\$160.00	\$320.00	\$640.00	\$800.00
Laser 3UP Envelopes	3UPENV	\$8.00	\$16.00	\$32.00	\$48.00	\$80.00	\$160.00	\$320.00	\$640.00	\$800.00
Laser 4UP Envelopes	4UPENV	\$8.00	\$16.00	\$32.00	\$48.00	\$80.00	\$160.00	\$320.00	\$640.00	\$800.00
Limited Quantity Available of Preprinted Forms (Will not be DOS compatible)										
Laser Preprinted Forms (Copy 1,D,employee)		\$9.00	\$18.00	\$36.00	\$54.00	\$90.00	\$180.00	\$355.00	\$710.00	\$900.00
1099 Laser Forms	1099L	\$15.00	\$30.00	\$60.00	\$90.00	\$150.00	\$300.00	\$600.00	\$1200.00	\$1500.00
1099 Env	1099ENV	\$8.00	\$16.00	\$32.00	\$48.00	\$80.00	\$160.00	\$320.00	\$640.00	\$800.00

State News

This Fall's Special Offer

Earn some cash for the holidays!

At PayMaster we believe the most significant measurement of a customer's satisfaction is when they recommend our services to a friend or a business colleague. This is clearly the ultimate testimony of a customer's confidence and trust in a company.

Since our humble beginnings in 1983, much of our growth has been fueled by satisfied customers. To show our appreciation, we would like to reward our customers for doing something that many of you do already. We have established a very attractive program that will reward you for your confidence in paymaster and your willingness to refer us to others.

PayMaster will pay you 50% of the sales total on a referral that leads to a sale. Or save the business some money and get ONE year's free support!

All we ask is that you direct a friend or business colleague to Paymaster **and we will take care of the rest.** With an average sale of over \$2000, you could receive \$800 for each paid client that you refer.

So please call with all those referrals 800-327-4243 or email ted@paymaster-pro.com.

PAYMASTER
Hospitality
It pays to know your business

Some States Already Announce Unemployment Taxable Wage Base Changes for 2014

Some states have already announced changes to their taxable wage base for 2014. So far, nine states will increase their TWB and one state will decrease it. **Colorado.** The TWB will increase from \$11,300 to \$11,700 in 2014. **Illinois.** The TWB will increase from \$12,900 to \$12,960 in 2014 as a result of legislation enacted a couple of years ago. **Iowa.** TWB will increase from \$26,000 to \$26,800 in 2014. **Nevada.** TWB will increase from \$26,900 to \$27,400 in 2014. **New Jersey.** TWB will increase from \$30,900 to \$31,500 in 2014. **New York.** The TWB will increase from \$8,500 to \$10,300 in 2014

Pennsylvania. The TWB will increase from \$8,500 to \$8,750 in 2014. **South Dakota.** The TWB will increase from \$13,000 to \$14,000 in 2014. **Washington State.** The TWB will increase from \$39,800 to \$41,300 in 2014. **Oklahoma's** TWB will decrease from \$20,100 to \$18,700 in 2014.

Other expected TWB changes. **Delaware** has enacted legislation under which, beginning in 2014, the TWB will be based on the balance in the unemployment trust fund as of September 30 in the previous year. The TWB will range between the current TWB of \$10,500 and \$18,500. **Rhode Island** bases its TWB on a percentage of the average annual wage in covered employment during the calendar year immediately preceding the computation date for that year.

Don't Let Your Auto-Update and Support Expire !

With end of year fast approaching it's a good time to check if your support contract is up to date. Without a current support contact you will miss :

**important year end updates ,
modules to make your job easier and
procedures that help you stay compliant.**

Your continued support allows PayMaster Pro to:

**keep on top of the ever changing tax laws and
requirements so you do not have to,
and develop new reports and procedures to
keep your company in compliance.**

PayMaster Support Hours
Monday-Friday 9AM-5PM EST

(800) 327-4243

We will be closed on the following Holidays.

Thanksgiving
Nov 28,29 2013

Christmas – New Year's
Dec 25 2013 - Jan 1 2014

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“Helping Employers Do Payroll Right”

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E-mail: info@paymaster-pro.com

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WWW.PAYMASTER-PRO.COM

W2 Order Form Inside!
Order Today and Save!
10% Off before 10/31/13
5% Off before 11/30/13

Cash for Referrals OR Free Support!

(See Inside)

TO :

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We Value Your Business, Thanks Again!
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