

March 2024

AccuPay Bulletin

accupayonline.com

CALIFORNIA E-FILE REMINDERS

California requires **ALL** employers to electronically file their employment tax returns and make payments to the EDD. AccuPay will e-file DE 9 and DE 9C, but employers must remit payments.

If you need to paper file, send a Waiver Request (Form DE 1245W) directly to the EDD. You can find this form on the EDD website. This waiver is good for one year.

Please note, AccuPay does not e-file Household Forms DE 3BHW or DE 3HW. You can file these forms using e-Services for Business on the EDD website.

- An EIN is required for a household employer.
- Check your SUI rates for any changes. Go to **accupayonline.com**, click on Payroll Tax, then CA SUI Rate Lookup.

CALENDAR

Mar 28 - WinRX proforma download available.

Apr 1 @ 2:00 PM - E-filing 1099 returns.

Apr 1 - First quarter processing begins.

Apr 30 @ 2:00 PM - DE9/DE9C E-file deadline.

WINRX Q1 DOWNLOAD

WinRX Q1 payroll proformas will be available on March 28th. Simply open your existing program and follow the prompts. Do NOT exit the program before completing the download. NOTE: existing 1099 files for tax year 2023 will remain intact.

If you need to install on a new computer or are having download issues, go to **accupayonline.com** and download the program from our website. Please disable anti-virus software and firewall before downloading WinRX.

ADDITIONAL INFORMATION

- **E-file Status Reports:** 1099 status reports will be included with March billing statements. These reports confirm electronic filing and should be retained for your records.
- **Employer List:** A list of your current payroll clients is enclosed.
- **Late 1099 e-filing** is scheduled for new returns on April 30.
- **Red paper filing forms** may be requested in lieu of e-filing 1099s if you have 10 or less payees.
- **Corrected 1099 filing-** If you need to make corrections after your return has filed, please contact us by phone or email to discuss.

PRINTBACK SCHEDULE

Expedite PrintBack Service hours are 9:00 AM—9:00 PM, Monday thru Saturday for WinRX returns during the processing months. Returns will be available within 2 hours of transmission. The charge is \$2.20.

Standard PrintBack Service hours are 9:00 AM—5:00 PM, Monday thru Friday. Standard PrintBack returns will be available by 8:00 AM the next business day. The charge is \$1.20.

MAILING ADDRESS

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Email: tech@accupayonline.com

STREET ADDRESS

20422 Beach Blvd Ste. 345
Huntington Beach, CA 92648

NEW RATE AND WAGE BASE—WAGE EXEMPT CODES

2024 RATE & WAGE BASE

Social Security:

Wage base: \$168,600
 Employee rate: 6.2%
 Employer rate: 6.2%

Medicare:

Employee rate: 1.45%
 Employer rate: 1.45%

Additional Medicare Tax:

Wages over \$200,000:
 Employee rate: 0.9%
 Employer rate: none

California SDI:

Wage base: **NO LIMIT**
 Withholding rate: 1.1%

***For 2024:** a household employee earning less than **\$2700** is **NOT** subject to FICA

Use of WAGE EXEMPT codes for SPECIAL TYPES of employees	Fed Code col 78	State Code col 79
ONE SPOUSE EMPLOYED BY ANOTHER: Not subject to FUTA, SUI, SDI	2	W
CHILD EMPLOYED BY PARENTS: Under age 18. Not subject to FICA, FUTA, SUI, SDI. Under age 21. Not subject to FUTA.	1 2	W blank
HOUSEHOLD EMPLOYEES (Federal Wage code 5 or 6):		
Wages of \$750 in a quarter or less (state filing may not be required) - not subject to FUTA, SUI, SDI.	6	W
Wages of at least \$750 in a quarter but less than \$1000 - not subject to FUTA or SUI.	6	J
Wages of \$1000 or more in a quarter are subject to all employment tax.	5	blank
OUT-OF-STATE employee, subject to 6.0% FUTA tax:	blank	X
Note about State Wage Exempt Code “R”: This Religious wage exempt code does NOT necessarily refer to clergy. It refers to an employee who has an EDD approved exemption from SDI taxes based on religion under Sec 2092 of California UIC.		

HOUSEHOLD WORKERS-WHEN EMPLOYER PAYS THE TAX

If an employer pays the employee’s share of Social Security and Medicare taxes, this amount is taxable ONLY for income tax purposes.

If an employer pays the employee’s SDI tax, this amount is taxable for Social Security, Medicare, FUTA, SUI, ETT and SDI as well as for income tax purposes.

Steps	Example	Worksheet
1. Enter cash wages	2000.00	
2. Subtract SDI rate (0.011 for 2024) from 1.00	0.89	0.89
3. Divide step 1 by step 2	2247.19	
4. Multiply step 3 by combined FICA rate (.0765)	171.91	
5. Enter Step 3 results on Data Sheet B as Wages (WinRX: Employee Wages screen). Enter Step 4 results on Data Sheet C as Other Compensation with code “A”. (WinRX: Other Amount 1 with Code A)		