

Course Outline

LAWS AND EXECUTIVE ORDERS

- 2022 fiscal year budget increases IRS funding
- President Biden signs executive order on digital assets
- Update on COVID-19 relief measures

2022 LEGISLATIVE AGENDA

- Treasury proposes clarifications for earned wage access
- Biden administration releases fiscal year 2023 budget
- House of Representatives passes SECURE Act 2.0
- Proposed legislation

UNEMPLOYMENT INSURANCE TAX ISSUES

- 2021 FUTA credit reduction jurisdiction
- DOL lists potential 2022 FUTA credit reduction jurisdictions
- Status of state unemployment insurance trust fund balances

AGENCY REGULATORY ACTIONS AND GUIDANCE

- COVID-19
 - Department of Education extends federal student loan relief
 - DHS ends COVID-19 policy for accepting expired documents
 - Status of remote inspection of Forms I-9
 - IRS adds FAQs on COVID-19 qualified leave wages

- IRS extends temporary policy allowing e-signatures
- IRS issues memo on TFRP penalties for COVID-19 deferral of payroll taxes
- IRS gives guidance on temporary increase for food, beverage deduction
- Nexus

- IRS proposes changes to ACA family-coverage and affordability rules
- FIRE system changes from the IRS
- Lawsuit filed over DOL's dual jobs final rule
- States file lawsuits over federal contractor minimum wage change
- DOL issues FAB on minimum wage for federal contractors
- DOL proposes updates to Davis-Bacon and Related Acts

COURT DECISIONS

- 10th Circuit rules employees' time was not de minimis
- Court rules bonuses do not bar use of fluctuating workweek
- IRS disagrees with court ruling that relocation benefits were exempt from tax under the RRTA
- IRS disagrees with 5th Circuit on which return triggers statute of limitations period
- Court rules employer could not force employee to work without pay

ANNUAL CHANGES

- 2022 high-cost locations for foreign housing exclusions
- SIFL rates for first half of 2022
- DOL announces annual adjustments for FLSA and FMLA violations
- DHS, DOJ adjust immigration-related civil penalties
- Standard mileage rate
- Elective deferral and catchup limits
- Flexible spending account limits
- Penalty amounts for information returns

ESSENTIAL FORMS, PUBLICATIONS, AND REPORTING

- Circular E (Publication 15), Pubs. 15-A, 15-B, and 15-T
- Form 940
 - Schedules A and R
- Form 941
 - Schedules B, D, and R
- Form 941-X
- Form W-2
 - SSA offers new option for uploading Form W-2 files
- Form W-3
- Forms W-2c and W-3c
- Substitute forms requirements
- Form W-4
- Notice 1392
- Forms W-4P and W-4R
- Forms 1099-MISC and 1099-NEC
- Forms 945 and 945-A
- Status of proposed regulations to lower the electronic filing threshold

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