

Initial impressions: Payroll news from SSA, GSA, OCSE & DOL

The IRS is the big, bad actor in payroll taxes, because, well, it's taxes. But other federal agencies hold sway over your payroll operations, too. We don't want to complicate your day any further, but here are some things that recently hit the web that you should know about.

EDCOR letters are back

The Social Security Administration used to routinely send letters to employers that filed W-2s on which employees' names and Social Security numbers didn't match. These letters, called EDCOR letters (for Educational Correspondence Announcements), got caught up in the Bush administration's efforts to overhaul the immigration laws, and rather than tussle with the INS, the SSA just discontinued them.

Well, times have changed. The SSA is again sending EDCOR letters to employers. EDCOR letters aren't proposed penalty notices—those come from the IRS. They merely inform you that you filed at least one W-2 that it couldn't process and then point you to resources on the SSA's website.

Warning: If you don't correct your errors, you will get another letter from the SSA. Then the IRS will step in with a penalty notice.

Point your browser [here](#) to get a look at the EDCOR letter.

2019 per diem rates

If you use *per diems* to reimburse employees' travel expenses, the General Services Administration has released the federal government's fiscal year 2019 rates.

The federal government's fiscal year begins Oct. 1, but you can use these rates beginning next Jan. 1.

What's new: The standard *per diem* rate is \$94 for lodging and \$55 for meals and incidental expenses. While that's kind of cheap, there are 325 nonstandard areas in the U.S. that have *per diem* rates that exceed these standard rates.

Point your browser [here](#) for the GSA's *per diem* rates.

New IWO

All child support withholding orders come on standard forms, called Income Withholding Orders. Since IWOs are standard forms, they must be approved by the federal Office of Management and Budget and they carry an expiration date.

The Office of Child Support Enforcement revised the IWO last year, but gave everyone a grace year to begin using it. Time's up. The OCSE says that updated IWO went into effect on Aug. 31. The current form has an

expiration date of 8/31/2020.

Warning: If you receive an IWO on an old form, you must return it to the sender.

Point your browser [here](#) to get a look at the IWO.

Notice updates from the DOL

Under the Affordable Care Act, you're required to inform new hires whether you provide group health benefits within 14 days of hire. The Department of Labor has updated the model notices you can use; all older versions are obsolete.

Heads up: You must complete Part B on either form.

Point your browser [here](#) to retrieve the form.

The DOL also released these FMLA notices:

- WH-380-E Certification of Health Care Provider for Employee's Serious Health Condition (PDF)
- WH-380-F Certification of Health Care Provider for Family Member's Serious Health Condition (PDF)
- WH-381 Notice of Eligibility and Rights & Responsibilities (PDF)
- WH-382 Designation Notice (PDF)
- WH-384 Certification of Qualifying Exigency For Military Family Leave (PDF)
- WH-385 Certification for Serious Injury or Illness of Current Servicemember -- for Military Family Leave (PDF)
- WH-385-V Certification for Serious Injury or Illness of a Veteran for Military Caregiver Leave (PDF).

Other than a new expiration date of Aug. 31, 2021, the FMLA notices are identical to the expired notices.

Point your browser [here](#) to pick up the new notices.