Notes from the Accounts Payable Team by Karen Esteller

With the new school year in full swing, many faculty and staff are attending conferences. Here are a few tips to help fill out Conference Leave Expense Claim forms. This will help process claims in a timely manner.

- **Meal Receipts**
  - Original, itemized receipts are required. The Accounts Payable Department cannot accept a credit card statement.

- **Separate the following expenses for each day:**
  - Lodging
  - Meals
  - Other Expenses (airfare, parking, tolls, ground transportation, etc.)

- Use the Missing Receipt Statement for any and all missing receipts.

Do you have other questions about filling out this form? Please contact Sue Tomalka at stomalka@clpccd.org. Remember to use the Standard Mileage Table for travel between CLPCCD sites. The mileage in the table below is already calculated. **Please note:** There is no need to submit travel directions showing mileage for trips between CLPCCD sites.

**Mileage Table (one-way) when personal vehicle is used:**

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DO</td>
</tr>
<tr>
<td>District Office</td>
<td>-</td>
</tr>
<tr>
<td>Chabot College</td>
<td>18</td>
</tr>
<tr>
<td>Las Positas College</td>
<td>9</td>
</tr>
<tr>
<td>Tri-Valley Career Center</td>
<td>1</td>
</tr>
</tbody>
</table>

**Important Reminder:** All employee reimbursements will be mailed out via USPS instead of Inter-office on December 20, 2019.

Wishing All a Happy Holiday Season
From the Accounts Payable Team!
Important Payroll Data
by Kathleen Cramsey

Update your address for W2s

2019 W-2 Statements will be issued in January 2020. To avoid delays in receiving W-2 Statements, please verify the mailing address on your pay stub to ensure W-2 statements are mailed to the correct address. Log into Class-Web to retrieve your pay stub and verify your address. If the address is incorrect, please complete the HR Change of Address form and submit to HR for processing.

Thinking of Retiring? Contact the correct Retirement System:

○ CalPERS: 1-888-225-7377. There is a Retirement Estimate Calculator available on the CalPERS website. Once a 'participant' login is created, you’ll have access to a variety of information in addition to the Retirement Estimate Calculator.

○ CalSTRS: 1-800-228-5453 There is a Retirement Estimate Calculator available on the CalSTRS website. There is also a variety of information available on the CalSTRS site once you create a login.

○ Social Security Administration (SSA): 800-772-1213 Social Security members can create an online account at the Social Security website. This site enables participants to check application status, review latest statement, verify earnings, check retirement estimates, update address, setup or change direct deposit for retirement benefits or request a replacement Social Security card. Please contact the Payroll Department if you need further assistance.

Please take note of the following important changes:

Digital Signatures

At this time Payroll is unable to accept digital signatures on any forms. Please continue to provide actual signatures on time sheets, absence reports, direct deposit requests, etc. to avoid delays in processing important payroll data.

403(b)/457(b) Limits for 2020

The Internal Revenue Service has increased the amount allowed for these plans to $19,500.00 for 2020 (up from $19,000.00 in 2019). Catchup Limits for employees aged 50 and over have also increased from $6,000.00 in 2019 to $6,500.00 for 2020. If you wish to make a change to be effective for January 2020 payroll, please submit your Salary Reduction Agreement (SRA) forms directly to Envoy by 12/31/19. Please visit Envoy’s website at to complete the SRA.

Time Sheet Changes

Effective January 1, 2020, old payroll forms will no longer be accepted.

Time sheets and absence reports submitted must be on the new forms. Time sheets and absence reports turned in on old forms will be returned to the employee, and data will have to be transcribed and submitted on the new form.
**Independent Contractor -vs- An Employee**
by Barbara Yesnosky

The classification of independent contractors has long been a contentious legal issue. On April 30, 2018, the California Supreme Court issued a unanimous decision in *Dynamex Operations West, Inc. v. Superior Court of Los Angeles*, which created a new test for determining whether a worker is properly classified as an independent contractor. This test was subsequently codified and expanded when Governor Newsom signed into law Assembly Bill (AB) 5 on September 18, 2019. AB 5 is effective January 1, 2020.

Due to this new legislation, all 2019-20 Contracts for Services are terminated effective December 31, 2019. I am reviewing all of these contracts and will contact the administrator in charge if there is a question as to classification. A new form is being created to assist in determining a worker’s classification. The review of contracts will be completed and a communication, along with the new form, will be sent out prior to the holiday break.

If you have any questions, please contact Barbara Yesnosky at byesnosky@clpccd.org or 925-485-5231.

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**Starting Now: Use White Paper for Time Sheets and Absence Reposts**
by Kathleen Cramsey

As the District and Colleges update clerical practices, changes are inevitable. Time sheets were previously differentiated by color. The Payroll Department is now saving payroll information digitally and colored paper takes up quite a bit more storage space than white paper. Payroll will now eliminate the use of colored paper for time sheets and absence reports effective immediately.

Please use white paper for time sheets and absence reports, moving forward.

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**Tip for Requisitions and Maintenance Agreements**
by Dori Campbell

When submitting requisitions with multi-year service/maintenance contracts/warranties/licenses or extended contracts/warranties/licenses, please indicate how many years the contract is for and when the contract starts. For example, 3 years from the date of purchase, or 3 years after the first year. Some are “per use” agreements. In this case we need the expiration date.
New 2020 – Federal W-4 Form by Kathleen Cramsey

The IRS has issued a new Federal W-4 form effective for tax year 2020. All new employees will be required to use the new 2020 form, and existing employees wishing to make a change to their current federal filing status will also be required to use the new form. Until we are able to install the W-4 form on Class-Web, employees will be required to complete a paper W-4 form. Please contact Payroll to obtain the correct form.

- **Purpose of the new form:**
  - Reduces complexity
  - Increases accuracy of withholding
  - Questions are more straightforward
  - Provides consistency between the W-4 and tax filing forms

- **Elimination of Allowances:**
  - Increases transparency
  - Simplifies the withholding structure
  - Personal exemptions cannot be claimed

The IRS has substantially revised the form for simplicity and to have it match the *Tax Cuts and Jobs Act of 2017*. This Act eliminated personal exemptions, doubled the standard deduction and increased child tax credits. Because personal exemptions were eliminated the IRS determined that a revision to the form W-4 was needed as the number of withholding allowances was central feature of the old W-4 form. The new form replaces complex worksheets with more straightforward questions that make it simpler for employees to figure a more accurate withholding.

The IRS has a *Tax Withholding Estimator*. Employees are encouraged to use this estimator if they:

- Are a two-income family or someone with multiple jobs
- Had a tax bill last year
- Work seasonal jobs or only worked part of the year
- Claims the child tax credit and/or has dependents age 17 or older
- Itemized deductions in previous tax years
- Has high income or complex tax return
- Had a large refund last year

The Business Services Department Wishes All a Joyful Season