



December 17, 2024

PRINT AND USE THESE IMPORTANT-IMPORTANT-IMPORTANT DOCUMENTS

2024: END-OF-QUARTER (EOQ) 4 AND END-OF-YEAR (EOY)

**This document reflects federal legislation as of today and is subject to change.
If SkilMatch becomes aware of changes we will notify you.**

CRITICAL: Only use the most CURRENT documentation,
DO NOT USE PRINTED DOCUMENTATION FROM PRIOR YEARS.
NOTE: If a link is provided, that is the most current documentation.

IMPORTANT: Some personal computers/devices save a cached copy of a web page for faster loading the next time you need to access that page. When you land on the page you are accessing, you should **ALWAYS** "refresh" your device's screen to see the **MOST CURRENT** page-version. You should **ALWAYS** repeat this process on any page you have ever viewed previously.

NOTE: Refer to your web browser's user guide for the refresh steps required (i.e., customarily, **Microsoft Internet Explorer** uses the F5 key, **Chrome/Firefox** use Control + F5 key, and **Safari** uses the refresh button on the address bar or ⌘ Command+R).

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TEMP EOQ 4 CHECKLIST

TEMP CO # _____

(NOTE: If you have multiple general ledger companies, make a copy of this checklist for each general ledger company number.)

For a complete understanding of each option listed below, please refer to our in-depth website documentation. We encourage you to review the full documentation **BEFORE** beginning.

You will process the last option, **Save Files**, only **AFTER** the other options have been processed for **ALL temporary companies**.

- _____ **PRINT A COPY of this checklist for each payroll company number.**
TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.
SkillMatch support may have you send us a copy of your checklist to assist with EOQ/EOY support.

NOTE: This is only a "checklist" – **see online documentation for step-by-step processing of TEMP PR EOQ instructions.**

- _____ Select item **End-of-Quarter** from the **PayBill Master** menu.
- _____ Select item **End-of-Quarter Totals** from the **PayBill End-of-Quarter** menu to print the Employee Master File totals. The totals should equal this quarter's combined payroll journals (End of Quarter balancing).
NOTE: Do NOT use these totals when completing federal and state forms.

**** IF THE TOTALS DO NOT MATCH, CALL SkillMatch - DO NOT PROCEED. ****

- _____ Select item **Federal Quarterly Report** from the **PayBill End-of-Quarter** menu to print the Federal Quarterly Report. Use the totals from this report when completing the Federal Quarterly Report.
- _____ Select item **State Quarterly Report** from the **PayBill End-of-Quarter** menu to print State Quarterly Report forms. For some states, this option will also produce magnetic media or a file for online web reporting.
Every customer should save to DISK – no exceptions.
- (Skip **Local** If You Do Not Have Local Taxes)
- _____ Select item **Local Quarterly Report** from the **PayBill End-of-Quarter** menu to print Local Quarterly Report forms. Prints a quarterly tax report for each local taxing authority.
- (Skip **Certificates** if you do not have PA employees.)
- _____ Select item **Certificates** from the **PayBill End-of-Quarter** menu to print PA Evidence of Deduction Certificates. Prints the state form.
- (Skip **Hire/Rehire Reports** if you do not report on a quarterly basis.)
- _____ Select item **Hire/Rehire Reports** from the **PayBill End-of-Quarter** menu to print the new hire/rehire report.

STOP - REPEAT the steps above for **ALL temporary G/L companies** before processing the **Save Files** option.

- _____ Select item **Save Files** from the **PayBill End-of-Quarter** menu.
This procedure saves the temp files for **all** G/L companies to disk. Everyone should save to **disk**.

STOP - DO NOT process item ZERO FIGURES as a part of the 4TH QUARTER
(The QTD figures are zeroed as part of the **End-of-Year** processing.)

TEMP EOY CHECKLIST

TEMP CO # _____

(NOTE: If you have multiple general ledger companies, make a copy of this checklist for each general ledger company number.)

For a complete understanding of each option listed below, please refer to our in-depth website documentation. We encourage you to review the full documentation **BEFORE** beginning.

You will process the last items, **Copy and Rename** and **Zero Figures**, only **AFTER** the other options have been processed for **ALL temporary companies**.

- _____ **PRINT A COPY of this checklist for each payroll company number.**
TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.
SkilMatch support may have you send us a copy of your checklist to assist with EOQ/EOY support.
- _____ **Aggregate Health Insurance Premium Dollars:**
THIS STEP MUST BE COMPLETED BEFORE PROCESSING "W2 FORMS" MENU OPTION
If you temporarily skip printing W2s till after you close your year, this step can wait also; **BUT** you **must complete** entry of Aggregate HCl premiums **BEFORE** you create W2s. Federal requirements include Aggregate HCl figures on the W2s.
CRITICAL: Use page 18 (below), "**Required Steps for Processing W2s, Payroll 1099s, & AP 1099s at a Later Date**".
- NOTE: This is only a "checklist" – **see online documentation for step-by-step processing TEMP Payroll EOY instructions.**
- _____ Select item **End-of-Year** from the **PayBill Master** menu.
- _____ Select item **W-2 Register** from the **PayBill End-of-Year** menu to print a W2 Register.
A person is included on the W2 register if the person's employee file has a NO in the CONTRACTOR Y/N field. Please refer to the online documentation for instructions on working with the register.
- _____ **If you have contractors...** Select item **Go to Contractor 1099 Processing** from the **PayBill End-of-Year** menu.
REMINDER: Printing/distribution of 1099 Forms are outsourced with Nelco, effective 2020.
 - _____ Select item **Register** from the **PayBill End-of-Year Contractor 1099 Processing** menu to print a 1099 register for contractors. A person will show up on the 1099 register if their **CONTRACTOR Y/N** field has a **Y**.
Be sure the contractor files in 1099 Register are complete and figures are accurate BEFORE closing Payroll.
 - _____ Select item **Go to the PayBill Library End-of-Year Menu**.

***** IF YOU ARE NOT IN BALANCE, CALL SkilMatch - DO NOT PROCEED *****

DO NOT PROCESS THIS OPTION WITHOUT FIRST REVIEWING THE WEBSITE DOCUMENTATION.

- _____ **Employees w/YTD FIT > \$99,999.99** – On a command line, key **EMPPBCOMP** and click **[OK]**. (See website documentation for **W-2 Forms**, from **PayBill End-of-Year** menu, for additional instructions.) A report is created and displays in your output queue. If any names print on the report, notify SkilMatch support staff.
- _____ **CAC Users**, confirm SkilMatch has updated your file record to print the year **2024** on your W2s.
- _____ Select item **W-2 Forms** from the **PayBill End-of-Year** menu which produces a print file of employee W-2 Forms and creates Federal electronic and state magnetic media files.
You may choose to TEMPORARILY skip this item... and go back **ANYTIME before the January 31 postmark date** to process this item.
CRITICAL: Use page 18 (below), "**Required Steps for Processing W2s, Payroll 1099s, & AP 1099s at a Later Date**".
- _____ Select item **1099 Forms** from the **PayBill End-of-Year Contractor 1099 Processing** menu to create 1099 file for Nelco.
You can TEMPORARILY skip this item... and go back **ANYTIME before the January 31 postmark date** to process.
BEFORE closing payroll, update contractor files that need setup/changes to receive a 1099.
Refer to SkilMatch online documentation for proper/various 1099 setup options.
CRITICAL: Use page 18 (below), "**Required Steps for Processing W2s, Payroll 1099s, & AP 1099s at a Later Date**".

(Skip if you are not required to submit Local EOY tax information on Magnetic Media.)
- _____ Select item **Local Magnetic Media** from the **PayBill End-of-Year** menu to create Local magnetic media files if required by your local taxing authorities.

DO NOT CONTINUE UNLESS YOU HAVE PRINTED and REVIEWED and CONFIRMED ACCURATE, THE W-2 REGISTER AND 1099 REGISTERS FOR EACH G/L COMPANY.

(Continued on next page)

STOP

The next steps are processed **ONLY ONCE** since they affect **ALL** G/L Companies simultaneously. Continue when prior steps are complete for **ALL** G/L company numbers.


- _____ Select item **Copy and Rename** from the **PayBill End-of-Year** menu to copy and rename the employee/contractor files for the year. Enter **24** for year **2024**.
- _____ Select item **Zero Figures** from the **PayBill End-of-Year** menu to zero the year-to-date and quarter-to-date employee figures. Enter **CURRENT**
- _____ Select item **End-of-Quarter Totals** from the **PayBill End-of-Quarter** menu.
Print the End-of-Quarter totals for **CURRENT**, and verify that all year-to-date AND quarter-to-date figures are **ZERO**. If the figures are not zero, then you did not process item **Zero Figures** on the **PayBill End-of-Year** menu.
 - _____ **PB800 Federal Totals – confirm that all figures, YTD and QTD are zero.**
 - _____ **PB810 State Totals – confirm that all figures, YTD and QTD are zero.**

- _____ Select item **Delete Old Payroll Files** from the **PayBill End-of-Year** menu to clean up disk space by deleting Payroll timesheet files from previous years that have been stored on your disk. This option will retain the current year and two additional years (i.e., process in 2024, saves 2024, 2023 and 2022).
This process does not delete employee payroll history.
Performing this option in December 2024 allows you to retain a maximum number of years of payroll timesheet file.
NOTE: NOT performing this clean up option MAY cause additional billable time for payroll restore support.


DO NOT BEGIN 2025 PAYROLLS

UNLESS ITEMS "Copy and Rename" AND "Zero Figures" ABOVE HAVE BEEN PROCESSED.

REQUIRED

- _____ Click the  button at the top of the screen to return to the **PayBill Master** menu.
- _____ Select item **File Printing** from the **PayBill Master** menu.
- _____ Select item **Bonus Descriptions/Requirements File** from the **PayBill File Printing** menu.
Review this report, looking for any bonuses that zero at EOY.
If all of your codes have an **N** under the column "**0 at EOY?**", then you have finished closing the year for **temp** payroll.
OR
If **Y** is marked, continue below.

If you have any Bonus codes that show Y under the column "0 at EOY?", proceed with the following steps:

- _____ Click the  button at the top of the screen to return to the **PayBill Master** menu.
 - _____ Select item **Bonus Files** from the **PayBill Master** menu.
 - _____ Select item **Bonus Report** from the **PayBill Employee Bonus Processing** menu to print a bonus eligibility report.
Prints a list of employees who are eligible for **each code** to be zeroed at EOY.
 - _____ Select item **End-of-Year** from the **PayBill Employee Bonus Processing** menu to zero out the employee bonus hours at the end of a calendar year.
- If **Holiday Pay** was one of the bonus plans zeroed out, but you plan to pay employees for the Christmas or New Years holidays, then you will need to perform an extra step:
- _____ Select item **Bonus Entry** from the **PayBill Employee Bonus Processing** menu to enter or update the bonus description and requirements master file.
Change Bonus Code 01 to have Minimum hours required of "0", otherwise no employees will be eligible. Use the Bonus Report created above to determine who is eligible.
 - _____ After the Christmas or New Years payrolls have been processed, go back to Bonus Entry to correct the minimum hours in the Holiday bonus plan.

STAFF EOQ 4 CHECKLIST

STAFF CO # _____

(NOTE: If you have multiple general ledger companies, make a copy of this checklist for each general ledger company number.)

For a complete understanding of each option listed below, please refer to our in-depth website documentation. We encourage you to review the full documentation **BEFORE** beginning.

You will process the last option, **Save Files**, only **AFTER** the other options have been processed for **ALL staff companies**.

_____ **PRINT A COPY of this checklist for each payroll company number.**
TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.
SkiMatch support may have you send us a copy of your checklist to assist with EOQ/EOY support.

_____ Sign on with your **Staff** User ID.

NOTE: This is only a "checklist" – [see online documentation for step-by-step processing instructions](#).

_____ Select item **End-of-Quarter** from the **Staff PayBill Master** menu.

_____ Select item **End-of-Quarter Totals** from the **Staff PayBill End-of-Quarter** menu to print the Employee Master File totals. The totals should equal this quarter's combined payroll journals (End of Quarter balancing).
NOTE: Do NOT use these totals when completing federal and state forms.

**** IF THE TOTALS DO NOT MATCH, CALL SkiMatch - DO NOT PROCEED. ****

_____ Select item **Federal Quarterly Report** from the **Staff PayBill End-of-Quarter** menu to print the Federal Quarterly Report. Use the totals from this report when completing the Federal Quarterly Report.

_____ Select item **State Quarterly Report** from the **Staff PayBill End-of-Quarter** menu to print State Quarterly Report forms. For some states, this option will also produce magnetic media or a file for online web reporting.
Every customer should save to DISK – no exceptions.

(Skip **Local** If You Do Not Have Local Taxes)

_____ Select item **Local Quarterly Report** from the **Staff PayBill End-of-Quarter** menu to print Local Quarterly Report forms. Prints a quarterly tax report for each local taxing authority.

(Skip **Certificates** if you do not have PA employees.)

_____ Select item **Certificates** from the **Staff PayBill End-of-Quarter** menu to print PA Evidence of Deduction Certificates. Prints the state form.

(Skip **Hire/Rehire Reports** if you do not report on a quarterly basis.)

_____ Select item **Hire/Rehire Reports** from the **Staff PayBill End-of-Quarter** menu to print the new hire/rehire report.

STOP - REPEAT the steps above for **ALL** staff G/L companies before processing the **Save Files** option.

_____ Select item **Save Files** from the **Staff PayBill End-of-Quarter** menu.
This procedure saves the temp files for **all** G/L companies to disk. Everyone should save to **disk**.

STOP - DO NOT process item ZERO FIGURES as a part of the 4TH QUARTER
(The QTD figures are zeroed as part of the **End-of-Year** processing.)

STAFF EOY CHECKLIST

STAFF CO # _____

(NOTE: If you have multiple general ledger companies, make a copy of this checklist for each general ledger company number.)

For a complete understanding of each option listed below, please refer to our in-depth website documentation. We encourage you to review the full documentation **BEFORE** beginning.

You will process the last items, **Copy and Rename** and **Zero Figures**, only **AFTER** the other options have been processed for **ALL** staff companies.

- _____ **PRINT A COPY of this checklist for each payroll company number.**
TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.
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- _____ **Aggregate Health Insurance Premium Dollars:**
THIS STEP MUST BE COMPLETED BEFORE PROCESSING "W2 FORMS" MENU OPTION
If you temporarily skip printing W2s till after you close your year, this step can wait also; **BUT** you **must complete** entry of Aggregate HCl premiums **BEFORE** you create W2s. Federal requirements include Aggregate HCl figures on the W2s.
CRITICAL: Use page 18 (below), "**Required Steps for Processing W2s, Payroll 1099s, & AP 1099s at a Later Date**".
- NOTE: This is only a "checklist" – **see online documentation for step-by-step processing instructions.**
- _____ Sign on with your **Staff** User ID
- _____ Select item **End-of-Year** from the **Staff PayBill Master** menu.
- _____ Select item **W-2 Register** from the **Staff PayBill End-of-Year** menu to print a W2 Register.
A person is included on the W2 register if the person's employee file has a NO in the CONTRACTOR Y/N field.
Please refer to the online documentation for instructions on working with the register.
- _____ **If you have contractors...** Select item **Go to Contractor 1099 Processing** from the **Staff PayBill End-of-Year** menu.
REMINDER: Printing/distribution of 1099 Forms are outsourced with Nelco, effective 2020.
 - _____ Select item **Register** from the **Staff - PayBill End-of-Year Contractor 1099 Processing** menu to print a 1099 Register for contractors. A person will show up on the 1099 register if their **CONTRACTOR Y/N** field has a **Y**.
Be sure the 1099 Register is complete and figures are accurate BEFORE closing Payroll.
 - _____ Select item **Go to the Staff PayBill Library End-of-Year Menu**.

***** IF YOU ARE NOT IN BALANCE, CALL SkilMatch - DO NOT PROCEED *****

DO NOT PROCESS THIS OPTION WITHOUT FIRST REVIEWING THE WEBSITE DOCUMENTATION.

- _____ **Employees w/YTD FIT > \$99,999.99** – On a command line, key **EMPPBCOMP** and click **[OK]**. (See website documentation for **W-2 Forms**, from **PayBill End-or-Year** menu, for additional instructions.) A report is created and displays in your output queue. If any names print on the report, notify SkilMatch support staff.
- _____ **CAC Users**, confirm SkilMatch has updated your file record to print the year **2024** on your W2's.
- _____ Select item **W-2 Forms** from the **Staff PayBill End-of-Year** menu which produces a print file of employee W-2 Forms and creates Federal electronic and state magnetic media files. **You may choose to TEMPORARILY skip this item...** and go back **ANYTIME before the January 31 postmark date** to process this item.
CRITICAL: Use page 18 (below), "**Required Steps for Processing W2s, Payroll 1099s, & AP 1099s at a Later Date**".
- _____ Select item **1099 Forms** from the **Staff PayBill End-of-Year Contractor 1099 Processing** menu to create 1099 file for Nelco. **You can TEMPORARILY skip this item...** and go back **ANYTIME before the January 31 postmark date** to process.
BEFORE closing payroll, update contractor files that need setup/changes to receive a 1099.
Refer to SkilMatch online documentation for proper/various 1099 setup options.
CRITICAL: Use page 18 (below), "**Required Steps for Processing W2s, Payroll 1099s, & AP 1099s at a Later Date**".
(Skip if you are not required to submit Local EOY tax information on Magnetic Media.)
- _____ Select item **Local Magnetic Media** from the **Staff PayBill End-of-Year** menu to create Local magnetic media files if required by your local taxing authorities.

DO NOT CONTINUE UNLESS YOU HAVE PRINTED and REVIEWED and CONFIRMED ACCURATE, THE **W-2 REGISTER** AND **1099 REGISTERS** FOR **EACH G/L COMPANY**.

(Continued on next page)

STOP

The next steps are processed **ONLY ONCE** since they affect **ALL** G/L Companies simultaneously. Continue when prior steps are complete for **ALL** G/L company numbers.


- _____ Select item **Copy and Rename** from the **Staff PayBill End-of-Year** menu to copy and rename the employee/contractor files for the year. Enter **24** for year **2024**.
- _____ Select item **Zero Figures** from the **Staff PayBill End-of-Year** menu to zero the year-to-date and quarter-to-date employee figures. Enter **CURRENT**
- _____ Select item **End-of-Quarter Totals** from the **Staff PayBill End-of-Quarter** menu.
Print the End-of-Quarter totals for **CURRENT**, and verify that all year-to-date AND quarter-to-date figures are **ZERO**.
If the figures are not zero, then you did not process item **Zero Figures** on the **PayBill End-of-Year** menu.
 - _____ **PB800 Federal Totals – confirm that all figures, YTD and QTD are zero.**
 - _____ **PB810 State Totals – confirm that all figures, YTD and QTD are zero.**

- _____ Select item **Delete Old Payroll Files** from the **Staff PayBill End-of-Year** menu to clean up disk space by deleting Payroll timesheet files from previous years that have been stored on your disk. This option will retain the current year and two additional years (i.e., process in 2024, saves 2024, 2023 and 2022).
This process does not delete employee payroll history.
Performing this option in December 2024 allows you to retain a maximum number of years of payroll timesheet file.
NOTE: NOT performing this clean up option MAY cause additional billable time for payroll restore support.


DO NOT BEGIN 2025 PAYROLLS

UNLESS ITEMS "Copy and Rename" AND "Zero Figures" ABOVE HAVE BEEN PROCESSED.

REQUIRED

- _____ Click the  button at the top of the screen to return to the **Staff PayBill Master** menu.
- _____ Select item **File Printing** from the **Staff PayBill Master** menu.
- _____ Select item **Bonus Descriptions/Requirements File** from the **Staff PayBill File Printing** menu.
Review this report, looking for any bonuses that zero at EOY.
If all of your codes have an **N** under the column "**0 at EOY?**", then you have finished closing the year for **staff** payroll.
OR
If **Y** is marked, continue below.

If you have any Bonus codes that show Y under the column "0 at EOY?", proceed with the following steps:

- _____ Click the  button at the top of the screen to return to the **Staff PayBill Master** menu.
- _____ Select item **Bonus Files** from the **Staff PayBill Master** menu.
- _____ Select item **Bonus Report** from the **Staff PayBill Employee Bonus Processing** menu to print a bonus eligibility report.
Prints a list of employees who are eligible for **each code** to be zeroed at EOY.
- _____ Select item **End of Year** from the **Staff PayBill Employee Bonus Processing** menu to zero out the employee bonus hours at the end of a calendar year.

If **Holiday Pay** was one of the bonus plans zeroed out, but you plan to pay employees for the Christmas or New Years holidays, then you will need to perform an extra step:

- _____ Select item **Bonus Entry** from the **Staff PayBill Employee Bonus Processing** menu to enter or update the bonus description and requirements master file.
Change Bonus Code 01 to have Minimum hours required of "0", otherwise no employees will be eligible. Use the Bonus Report created above to determine who is eligible.
- _____ After the Christmas or New Years payrolls have been processed, go back to Bonus Entry to correct the minimum hours in the Holiday bonus plan.

ACCOUNTS RECEIVABLE EOY CHECKLIST

Every customer file in SkilMatch has an YTD \$ field and a Prior YTD \$ field. Before processing any invoices for the new calendar year, you should move the YTD \$ to the Prior YTD \$ field and zero the YTD \$ field. This way, you will have accurate YTD figures for the new calendar year.

This process will have NO effect on accounts receivable, outstanding invoices or figures in the General Ledger.

Do NOT skip the **REQUIRED** steps on this checklist.

If you are not the person who normally processes Accounts Receivable... AND YOU do not do the **REQUIRED** steps on this page... you **MUST** have someone else do them **PRIOR** to producing any **INVOICES DATED IN 2025**.

The End-of-Year options can be processed while other users are using other Accounts Receivable options, including entering and posting Cash Receipts

You will need a clean break between the final posting of invoices dated 2024 and the first posting of invoices dated 2025.

Close Accounts Receivable **AFTER** your last **2024** invoices and **BEFORE** your **2025** invoices.

_____ **PRINT A COPY** of this checklist for each payroll company number.

TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.

SkilMatch support may have you send us a copy of your checklist to assist with EOQ/EOY support.

NOTE: This is only a "checklist" – [see online documentation for step-by-step processing of AR EOY instructions](#).

_____ Select item **End-Of-Year** from the **Accounts Receivable Master** menu.

_____ **(Optional)** Select item **Current Year** from the **Accounts Receivable End-of-Year Reports** menu to print a customer list by descending dollars for the current year.

_____ **(Optional)** Select item **Previous Year** from the **Accounts Receivable End-of-Year Reports** menu to print a customer list by descending dollars for the previous year.

DO NOT PROCEED with the following steps until **ALL** G/L companies have been reviewed and are ready to proceed. This process will affect **ALL** G/L companies simultaneously.

_____ **REQUIRED:** Select item **Move Dollars** from the **Accounts Receivable End-of-Year Reports** menu to move (in the Customer Master Files) the YTD billed dollars and YTD paid dollars to "prior year" billed dollars and "prior year" paid dollars... and also to zero YTD hours billed and YTD number of orders.

You must process this REQUIRED "calendar year" step, regardless of your fiscal year dates.

This process will have NO effect on accounts receivable, outstanding invoices or the figures in the General Ledger.

_____ **REQUIRED:** Select item **Current Year** from the **Accounts Receivable End-of-Year Reports** menu to print a customer list by descending dollars for the current year. The CURRENT YEAR \$\$ column **should display .00** for all customers. If dollars are printed, you did **not** process the Move Dollars option... see step above again or contact SkilMatch.

ACCOUNTS PAYABLE EOY CHECKLIST

REPORTING REQUIREMENTS FOR FEDERAL FORMS 1099-MISC and 1099-NEC

The IRS details on Form 1099 are posted here: <https://www.irs.gov/instructions/i1099mec>

SkilMatch 1099-MISC/1099-NEC filing tools available here: <http://www.skilmatch.com/documentation/ADD/NELCO/index.htm>

The Accounts Payable End-of-Year options can **NOT be processed while other users are using other Accounts Payable options.**

You will need a clean break between the final postings of vendor checks dated 2024 and the first posting of vendor checks dated 2025.

A/P closing must be processed **AFTER** the final A/P checks (prepaid, manual or computer-written) dated 2024 have been written, but **BEFORE** any A/P check (prepaid, manual or computer-written) dated 2025 is written.

____ **PRINT A COPY of this checklist for each company number.**

TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.

SkilMatch support may have you send us a copy of your checklist to assist with EOQ/EOY support.

NOTE: This is only a "checklist" – [see online documentation for step-by-step processing of AP EOY instructions](#).

____ Select item **End-Of-Year** from the **Accounts Payable Master** menu.

____ **(Optional)** Select item **Current Listing** from the **Accounts Payable End-of-Year Reports** menu to print a vendor list by descending dollars for the current year.

____ **(Optional)** Select item **Previous Listing** from the **Accounts Payable End-of-Year Reports** menu to print a vendor list by descending dollars for the previous year.

DO NOT PROCEED with the following steps until ALL G/L companies have been reviewed and are ready to proceed. This process will affect ALL G/L companies simultaneously.

____ **REQUIRED:** Select item **Move Dollars** from the **Accounts Payable End-of-Year Reports** menu to move the current year "purchase" dollars to the previous year "purchase" dollars and zero out the current year "purchase" dollars. **You must process this REQUIRED "calendar year" step, regardless of your fiscal year dates.** This process will have **NO** effect on A/P existing invoices, G/L figures or 1099s.

____ **REQUIRED:** Select item **Register** from the **Accounts Payable End-of-Year Reports** menu to print a 1099 Register. Review carefully for accuracy. 2025 minimum dollars continue to be \$600.00.

____ **Be sure all vendors** who should receive a 1099 are shown with accurate figures on your **Register BEFORE** closing AP.

____ **UPDATE** vendor files that need setup/changes to receive (or not receive) a 1099 **BEFORE** closing AP. Refer to SkilMatch online documentation for proper/various 1099 setup options.

____ **RERUN** your **Register** menu option to confirm the updates made to vendor file(s) now create an accurate list for 1099s.

NOTE: SkilMatch assistance to adjust vendor files **AFTER** your year has been closed is billable.

DO NOT PROCESS THE NEXT OPTION WITHOUT REVIEWING THE WEBSITE DOCUMENTATION.

____ **REQUIRED by January 31:** Select item **Forms and Media Creation** (creating 1099 file for Nelco) from the **Accounts Payable End-of-Year Reports** menu.

IF vendor files are accurate and pass edit, you can TEMPORARILY skip this item and go back **ANYTIME** before the **January 31 postmark date** to process this step.

CRITICAL: Use page 18 (below), "**Required Steps for Processing W2s, Payroll 1099s, & AP 1099s at a Later Date**".

If you use our A/P system, you **must** process the next item **even** if you **do not** produce A/P 1099s.

STOP - Do not process the next "Zero Dollars Field" option until you reviewed and complete all required steps (AP 1099 Forms and Media Creation file can be created at a later date **HOWEVER if the **CORRECTIONS NEEDED** were not completed before you close/zero dollars, support for assistance to correct is billable).**

____ **REQUIRED:** Select item **Zero Dollars Field** from the **Accounts Payable End-of-Year Reports** menu to **zero vendor 1099 figures**. This menu option will create a copy for the AP 1099 figures so the 1099s can be processed at a later date and this option will also ZERO the accumulated 1099 dollar figures in AP vendor files. This item needs to be completed **BEFORE** any A/P checks dated 2025 are written.

GENERAL LEDGER EOY CHECKLIST

NOTE: This is only a "checklist" – see online documentation for step-by-step processing instructions.

_____ **PRINT A COPY of this checklist for each payroll company number.**

TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.

SkilMatch support may have you send us a copy of your checklist to assist with EOQ/EOY support.

There are NO REQUIRED end-of-calendar-year procedures for General Ledger...

(However, "Prior Year" figures in the G/L reports will not be correct until you do close your G/L.)

SkilMatch wants you to be aware of the following.

HELPFUL G/L REMINDERS AND NOTES:

1. The SkilMatch General Ledger does not require you to close a fiscal year before beginning a new fiscal year. **You can close your G/L at a time that is convenient to you and/or your CPA/Accountant.**
2. **As an independent process (outside of closing your G/L)...**
We HIGHLY RECOMMEND that you prevent users from mistakenly posting to closed fiscal months by maintaining G/L Posting Periods, described below.

The following "Maintaining your GL Posting Periods" instructions are the **best way to prevent users from posting to incorrect accounting periods**. Update the valid fiscal posting periods **MONTHLY** for all accounting procedures.

_____ Select item **Maintenance** from the **General Ledger Master** menu.

_____ Select item **GL Posting Periods** from the **General Ledger File Maintenance** menu to maintain valid posting periods for each G/L company.

Full documentation located here: <http://www.skilmatch.com/documentation/SM2/GLLIBR/GLMANT12.htm>

_____ Review and update **MONTHLY** to prevent inaccurate postings.

3. General Ledger Closing is more flexible

To make G/L EOY closing a more consistent annual process, without losing the G/L detail that closing caused previously, G/L now has features allowing you to customize the way you process G/L EOY.

When ready to close your G/L...

* Read online documentation carefully: <http://www.skilmatch.com/documentation/SM2/GLLIBR/GLYEAR01.htm>

* Follow all steps on EOY menu in order (recommended all steps at the same time, do not complete over multiple days).

* You must complete G/L EOY close to have the most current "prior year" figures on G/L financial reports.

4. Automatic creation of Beginning Balances for Balance Sheet accounts

Review the online documentation to understand how to create beginning balance journal entries when you start the EOY process in the General Ledger. <http://www.skilmatch.com/documentation/SM2/GLLIBR/GLYEAR01.htm>

CRITICAL - TAX RELATED CHANGES FOR 2025

**** BEFORE YOUR FIRST PAYROLL IN 2025 - MAKE THE FOLLOWING CHANGES ****

____ **PRINT A COPY** of this checklist for each payroll company number.

TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.

SkilMatch support may have you send us a copy of your checklist to assist with EOQ/EOY support.

The following tax related changes **MUST** be **UPDATED BEFORE** processing payroll(s) for **CHECKS DATED** in 2025, **BUT ONLY AFTER** processing the final payroll checks **DATED** in 2024.

Withholding Taxes:

Select item **File Maintenance** from the **PayBill Master** menu.

Federal Income Tax (FIT) Withholding Tables:

(Setup in Temp payroll... will automatically be shared with Staff payroll in the same G/L company.)

The 2025 FIT tables are available now on the SkilMatch website under Additional Documentation. The FIT tables are based on IRS Publication 15-T tax information available to SkilMatch, dated December 9, 2024.

Available on this link...

<http://www.skilmatch.com/documentation/ADD/TAXES/2025FederalWithholdingTaxTables.htm>

Table 01, "FIT-STANDARD"

- a) Married, Single and ADDED Head of household table in 2020
- b) Standard Deduction for Table 01
- c) Personal Exemptions Dollars for Table 01

Table 02, "FIT-W4 STEP2, CHKBOX"

- a) Married, Single and Head of household table
- b) NO Standard Deduction for Table 02
- c) NO Personal Exemptions Dollars for Table 02

Select item **FIT, State, Local Tax Tables** from the **PayBill File Maintenance** menu.

Setup for **each Temp payroll company**.

____ Change **FIT 01** tax tables for **each** payroll company, married, single and head of household

____ Change **FIT 02** tax tables for **each** payroll company, married, single and head of household

State and Local Tax Tables:

(Setup in Temp payroll... will automatically be shared with Staff payroll in the same G/L company.)

REVIEW State and Local tax changes for the location(s) where you process payrolls.

Each state and local government has its own tax requirements.

To print a list of those currently setup on your system:

Select item **Payroll G/L Distribution File** from the **PayBill File Printing** menu.

Review to identify the current state and local tax setup for withholding.

UPDATE tables with 2025 changes, if necessary.

Select item **FIT, State, Local Tax Tables** from the **PayBill File Maintenance** menu.

Setup for **each Temp payroll company**.

Contact SkilMatch if you need assistance. State and local tax assistance is billable*.

____ Change State and Local tax tables for **each** payroll company as needed.

2025 State Tax Tables: Please email any state tax table review request to Cathie Butcher at cathie@skilmatch.com with authorization for billable support.

(Continued on next page)

SUTA/FUTA override/SDI:

(Setup in Temp payroll... will automatically be shared with Staff payroll in the same G/L company.)

Select item **State Information** from the **PayBill File Maintenance** menu.

Setup for **each Temp payroll company**.

If your SUTA rates changed for 2025, you should update your state files with the new rates.

_____ Change SUTA for each state in **each** payroll company, as necessary.

_____ Change FUTA override for each state in **each** payroll company, as necessary.

_____ Change SDI for each state in **each** payroll company, as necessary.

NOTE: If your state has a FUTA override % due to a reduced Federal UI tax credit, be sure to review and setup in the State Information Files. The rate entered into this field will OVERRIDE (not adjust) the rate entered into the Federal FUTA field. This will be the figure used for your FUTA rate accruals for all payrolls after this rate has been changed.

FICA (Social Security and Medicare):

(Setup in Temp payroll... will automatically be shared with Staff payroll in the same G/L company.)

Select item **FICA Tax Table** from the **PayBill File Maintenance** menu. Key **UPDATE** to make changes.

Setup for **each Temp payroll company**.

The 2025 FICA tax table is available now on the SkilMatch website under Additional Documentation.

The FICA tax table is based on the tax information available to SkilMatch as of December 16, 2024.

Available on this link...

<http://www.skilmatch.com/documentation/ADD/TAXES/2025FederalFICATaxTable.htm>

Update the table on your system with this information **BEFORE** processing payrolls with checks dated in 2025.

This menu item has an EMPLOYEE setup screen AND a second EMPLOYER setup screen.

_____ Review FICA tax table in **each** payroll company, as necessary.

_____ Key **UPDATE**, select item **FICA Tax Table** from the **PayBill File Maintenance** menu and update tables.

_____ Key **LIST**, select item **FICA Tax Table** from the **PayBill File Maintenance** menu to print a report and verify your updates.

Advanced Earned Income Credit (AEIC):

2025 AEIC tables are the same as in 2024 (i.e., \$ 0.00). No changes are required.

The option to receive payroll payments of EIC expired on December 31, 2010.

(This withholding is keyed on the FICA tax table, when it is available)

NOTE: Assistance for correcting errors due to AEIC setup not being correct may be billable. AEIC should NOT be withheld. In the event that AEIC is withheld, the system will continue to show any AEIC dollars withheld on the W2 Register, but these figures will no longer be included on the W2 or Federal File.

FUTA (Federal Unemployment):

(Separate Temp and Staff setup.)

Select item **Payroll System Requirements** from the **PayBill File Maintenance** menu. Select the option to **CHANGE**.

Setup for **each payroll company**.

The 2025 FUTA rates or limits did NOT change from 2024.

The current rate is .6% with a gross limit of \$7,000 and a tax limit of \$42.00.

_____ Verify/update the FUTA fields in **TEMP and STAFF** for **each** payroll company number.

401K Deductions:

(Separate Temp and Staff setup.)

Select item **Payroll GL Distributions** from the **PayBill File Maintenance** menu.

Setup for **each payroll company**.

NOTE: Confirm 401K, Roth and IRA figures with the IRS and your accountant.

REVIEW and CHANGE AS REQUIRED:

_____ Update 401K figures in **TEMP and STAFF** for **each** payroll company number.

_____ **2025 401K** rates and limits, verify with the IRS/Accountant

_____ **2025 ROTH 401K** rates and limits, verify with the IRS/Accountant

_____ **2025 SIMPLE IRA** rates and limits, verify with the IRS/Accountant

Affordable Care Act (ACA) Reporting Requirements - Form 1094/1095-C EOY Checklist

The following steps help prepare for ACA record keeping that needs to be processed for accurate End-of-Year (EOY) reporting. **NOTE:** All SkilMatch support and assistance with ACA reporting is billable.

1094/1095-C reporting is INDEPENDENT of closing your quarter and closing your year.

1094/1095-C reporting needs to be completed by 2024 federal deadlines in 2025 (verify deadlines on IRS website).

Form 1095-C to be received by employee by **March 3, 2025**.

Form 1094/1095-C to be filed with IRS by mail dated **February 28, 2025** or filing electronically deadline **March 31, 2025**.

**ACA reporting requirements need to be processed by ALEs for accurate EOY reporting.
SkilMatch ACA Tools for ACA tracking and IRS reporting have been installed on your system.**

SkilMatch tools created to assist you with ACA tracking and IRS reporting are available online using this link.

<http://www.skilmatch.com/documentation/ADD/ACA/index.htm>

PRINT A COPY of this checklist for each payroll company number.

TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.

SkilMatch support may have you send us a copy of your checklist to assist with EOQ/EOY support.

NOTE: This is only a "reminder checklist" – always review online documentation for step-by-step processing instructions. This checklist **DOES NOT REPLACE** all the documentation on the SkilMatch website.

THROUGHOUT THE YEAR

Determine Eligibility

To help determine eligibility for offer of coverage throughout the year, you can use SkilMatch tools; command **ACAIMP** and command **ACASMP**.

Review documentation for **ACAIMP** command on SkilMatch ACA webpage link.

http://www.skilmatch.com/documentation/ADD/ACA/ACAIMP_Documentation_Version_2016_12_21_2p.pdf

Review documentation for **ACASMP** command on SkilMatch ACA webpage link.

http://www.skilmatch.com/documentation/ADD/ACA/ACASMP_Documentation_Version_2016_12_21_2p.pdf

Tracking Coverage

As you facilitate employee health insurance coverage based on ACA requirements, be sure to **carefully track and keep of records of health insurance offers, acceptances and declines of coverage throughout the year**.

PREPARE FOR END OF YEAR

Review, Add and/or Update Employee Share Codes

You will review, add, and/or update (as needed) the "Employee Share of Lowest Cost Monthly Premium for Self-Only Minimum Value Coverage" on the tracking code table, with command **ACAESHCD**.

These codes and values may change based on the insurance costs and plans offered.

Review documentation for this command on SkilMatch ACA webpage link here.

http://www.skilmatch.com/documentation/ADD/ACA/ACAESHCD_Documentation_Version_2015_12_22_611p.pdf

Third Party Contract for Creation of Employee 1095-C Forms and Reporting ACA Federal Form 1094-C

Contact your third party vendor for 2024 reporting guidelines and vendor agreement.

GREENSHADES: SkilMatch has a business partnership and a format compatible with Greenshades software to help with The creation and submission of federal forms 1094/1095-C. Contact Greenshades at 888-255-3815 for assistance.

(Continued on next page)

PREPARE FOR 2024 ACA REPORTING

NOTE: Commands **ACADATUPD** and **ACAEDIT** can be processed on a monthly basis throughout the year, BUT can also be completed after the EOY before federal deadline.

Review, Add and/or Update Tracking Codes

The bulk of the ACA reporting will be this step in determining and entering the employees tracking codes.

You will review, add and/or update the employees Affordable Care Act tracking codes for the year 2024 using command **ACADATUPD**. Review documentation for this command on SkilMatch ACA webpage link here.

http://www.skilmatch.com/documentation/ADD/ACA/ACADATUPD_Documentation_Version_2015_12_17_429a.pdf

Audit Tracking Code Entry

When all employee tracking code entry is complete for 2024, process command **ACAEDIT** to see an edit report of all the details entered through **ACADATUPD**. These commands can be run as often as needed.

Review documentation for **ACAEDIT** command on SkilMatch ACA webpage link here.

http://www.skilmatch.com/documentation/ADD/ACA/ACAEDIT_Documentation_Version_2016_1_20_1222p.pdf

Review documentation for **ACADATUPD** command on SkilMatch ACA webpage link here.

http://www.skilmatch.com/documentation/ADD/ACA/ACADATUPD_Documentation_Version_2015_12_17_429a.pdf

Review reports created from command **ACADATUPD**

Update all files that have errors and need correction

Add any employees that are not on the report that should be included in reporting

Delete any employees from the records that were no longer employed during 2024

REPEAT this process as many times as necessary until you have an accurate report and are ready to submit to third party vendor

REPORTING FORMS 1094/1095-C

NOTE: This is only a "reminder checklist" – always review online documentation for step-by-step processing instructions. This checklist **DOES NOT REPLACE** all the documentation on the SkilMatch website.

Create 1095-C File in SkilMatch

When all employee tracking code entry is complete for 2024 and it contains no errors in the edit, you are ready to create the file that will be submitted to third party vendor. SkilMatch has a business partnership with Greenshades to produce a report that is compatible with their software for upload. When ready, you can process the command **ACA1095C** to create file required for Greenshades to process 1094/1095-C.

Review documentation for this command on SkilMatch ACA webpage link here.

http://www.skilmatch.com/documentation/ADD/ACA/ACA1095C_Documentation_Version_2016_1_20_1136p.pdf

Upload File to Greenshades

NOTE: If you have selected a different vendor for this process, you can send the file to them; however, SkilMatch does not guarantee that the file specification will meet their format requirements. If you would need assistance, programming and support time is billable.

Follow Greenshades "Upload Guide" on SkilMatch ACA webpage link here.

<https://cdn.greenshadesonline.com/DMF/Help/1095-C%20YEF%20Guide.pdf>

Work with Greenshade to accomplish the following (contact Greenshades for support issues):

Follow Federal deadline dates to protect your company from fines and penalties.

Upload file to Greenshades

Greenshades software will again review the file for errors. When you have a file that passes edit, proceed.

Complete and File Form 1094/1095-C with IRS (mail in deadline 2/28/25, electronically filed deadline 3/31/25)

Create Employee Form 1095-C & distribute to employees (deadline to be received by 3/3/25)

Options:

Email Form 1095-C to employees

Print Form 1095-C and distribute to employees

Contract with Greenshades to handle printing and distribution of Form 1095-C to employees, for a fee.

Keep all documentation and notes regarding ACA reporting. This documentation may be needed at a later date to explain and support the employee tracking codes that were determined.

Save a copy of the Greenshades file/.pdf to your desktop/server at the end of each year.

Repeat as Needed, this process needs to be repeated for each payroll company and for staff payroll.

NOTE: All SkilMatch support and assistance with ACA reporting is billable.

HOLIDAY PTO UPDATES FOR 2025

If you use the SkilMatch PTO feature for holiday pay (this is different than using SkilMatch "bonus" feature for holiday pay), you need to change your holiday dates to reflect the appropriate 2025 dates.

This change must take place **AFTER** last holiday for 2024 has been paid and **BEFORE** the first holiday for 2025 is paid. If that is not possible, you should temporarily leave the 2024 Christmas date as is, change all other dates to the appropriate 2024 dates, and then after Christmas holiday pay has been processed, go back and change the Christmas date to the appropriate 2025 date.

NOTE: The holiday dates determine how many holidays fall within a pay period. You cannot pay more holidays to an employee than those that fall within the pay period. The system also checks to see if the employee is eligible for those holidays. So holiday dates must be correct for the holidays falling within the pay period in progress.

_____ **PRINT A COPY of this checklist for each payroll company number.**

_____ **TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.**

SkilMatch support may have you send us a copy of your completed checklist to assist with EOQ/EOY support.

If you use the SkilMatch PTO feature for holiday pay for **TEMP** payroll:

_____ Select item **File Maintenance** from the **PayBill Master** menu.

_____ Select item **Valid Holidays** from the **PayBill File Maintenance** menu. (You will use this item 3 times as outlined below.)

_____ **LIST:** Print and review your current list of holidays and dates.

_____ **UPDATE:** Change holiday dates to the appropriate 2025 dates.

_____ **LIST:** Print and review your new list of holidays and dates and **check carefully for accuracy.**

If you use the SkilMatch PTO feature for holiday pay for **STAFF** payroll:

_____ Select item **File Maintenance** from the **Staff PayBill Master** menu.

_____ Select item **Valid Holidays** from the **Staff PayBill File Maintenance** menu. (You will use this item 3 times as outlined below.)

_____ **LIST:** Print and review your current list of holidays and dates.

_____ **UPDATE:** Change holiday dates to the appropriate 2025 dates.

_____ **LIST:** Print and review your new list of holidays and dates and **check carefully for accuracy.**

SICK LEAVE ACCRUAL FOR 2025

If you use the SkilMatch Sick Leave accrual feature, the following will assist with EOY processing. Sick Leave accrual processing requires custom setup for you by SkilMatch.

Custom programming for Paid Sick Leave Accrual has only been written for the following states: California, Massachusetts, Oregon, New Jersey, New York City, Nevada, Colorado and Connecticut.

Normal sick leave accrual (without front-loading):	NO End-of-Year steps are required.
---	------------------------------------

Front-loaded sick leave:

Before the payroll for the next *"defined" front-load period, you will need to "re-set" (re-key) the appropriate number of hours determined by your company into **each** employee's benefits screen. This "defined" front-load period may not be at the end of the year, it is specific to your company.

*"Defined" front load period: There are variations for the timing of this procedure.

Annually at the first of the year for everyone,

Annually on another date for everyone.

Annually individually for each employee based on anniversary date, etc.

You control this schedule.

Refer to your "Sick Leave Accrual (pdf)" regarding "**HOW TO FRONT-LOAD SICK LEAVE HOURS IN SkilMatch**" section.

NOTE: REVIEW STATE/LOCAL REPORTING REQUIREMENTS – Accrual, Withholding, Reporting

If you process either **state** or **local** paid/sick leave (or paid time off/PTO) check with state and local authorities regarding new or changes to Employee Paid/Sick Leave (and PTO) requirements for the coming year.

SkilMatch provides to you, at no charge, Federal files and formats. **You are responsible** to be aware of your own state and local government's requirements. If your state or local government has a change for 2025, notify SkilMatch of the details **IMMEDIATELY**. SkilMatch has programming to handle "standard" state accrual requirements, these programs can be installed with a 2 hour setup charge (additional programming time required for unique state requirements and "catchup" accrual figures). For states with unique requirements, additional programming time may be required.

At this time, we are aware of Paid Sick Leave legislation in the following states (no local list at this time):

Arizona
California
Colorado
Connecticut
Delaware (2026)
District of Columbia
Illinois (PTO, effective 1/1/2024)
Maine (PTO)
Maryland
Massachusetts
Michigan
Minnesota (effective 1/1/2024)
Nevada (PTO)
New Jersey
New Mexico
New York
Oregon
Rhode Island
Vermont
Virginia
Washington


Call SkilMatch now if you need assistance.

DAYLIGHT SAVINGS TIME EOY CHECKLIST

Customers who lease server time from SkilMatch (those customers who do not own their own server) should SKIP this section. SkilMatch maintains the server for you.

If you own your server and if you want the system to automatically “spring forward” and “fall back” for Daylight Savings, you must set the 2025 dates on the SkilMatch Calendar Tasks menu.

NOTE: Your user profile must have the SKMANAGE group in order to process these instructions.

_____ From any menu, click  Command.

_____ On the command line, key **CALTASKS** and click **[OK]**.

_____ Select item **SCS Server Setup and Defaults** from the **SkilMatch Calendar System (SCS) Administration** menu.

_____ Change **Daylight Savings Time Start Date** to **03/09/25**.

_____ Change **Daylight Savings Time End Date** to **11/02/25**.

_____ Leave all other data areas as they appear and click **[OK]**.

REQUIRED STEPS FOR PROCESSING W2s, Payroll 1099s, & AP 1099s AT A LATER DATE

____ **PRINT A COPY** of this checklist for each payroll company number.

TRACK & INITIAL EACH STEP as completed on the checklist, make any notes as to special steps taken during process.

SkilMatch support may have you send us a copy of your completed checklist to assist with EOQ/EOY support.

IMPORTANT: W-2s and 1099s were due to **EMPLOYEES** and **IRS** by the end of January.

____ **AGGREGATE HEALTH INSURANCE PREMIUM DOLLARS:**

If this has not been processed based on our previous notifications... **THIS MUST BE COMPLETED BEFORE PROCESSING W2s.**
If this is processed after your PR year is closed, you will NOT use "CURRENT" as your file but will, instead, use "24" for 2024.

NOTE: This setup is only necessary if certain kinds of **applicable** health insurance are available to your employees. You can disregard this box if **applicable** health insurance coverage is NOT available for your employees (including staff).

PROPER SETUP IS CRITICAL for compliance with Federal law. **Review the SkilMatch email dated 11/11/24 for full details.**

Review the **SkilMatch Aggregate HCI Procedures** documentation for **full details** on these procedures:

http://www.skilmatch.com/documentation/PDF/SkilMatch_Aggregate_HCI_Procedures.pdf

____ **Process W2AGRHINS command as needed** - To **update** YTD Aggregate Health Insurance premiums.
and/or

____ **Process W2AGRCOPY command as needed** - To **copy** Employee YTD withheld Health Insurance premiums to the YTD Aggregate Health Insurance premiums area. **Caution:** Each use of this command **replaces** all YTD Aggregate figures. If you intend to use the **W2AGRCOPY** command to include all deducted insurance premium dollars, the command needs to be processed **AFTER** all 2024 payrolls are complete.

If this is processed after your PR year is closed, you will NOT use "CURRENT" as your file but will, instead, use "24" for 2024.

PROCESSING W-2 FORMS AFTER YEAR CLOSED

____ *** Aggregate Health Insurance Premium Dollars** need to be **entered before you can print W2's** (see box above)

____ **File Names**

If you process **W2s and/or W2 magnetic media** and/or **Payroll 1099** file (see **A/P 1099** file below) **AFTER** you have processed "**Copy and Rename**" and "**Zero Figures**", **you will use the file names listed below for processing instead of "default" file names** (EMPMAS, STLCTX and DEDUCT).

Employee File name:	EMAS24
State File Name:	SLTX24
Employee Deduction file name:	DEDU24

AND - AND - AND

____ **Social Security Limit - IMPORTANT REMINDER**

When you process **W2 Forms and/or W2 magnetic media** **AFTER** you have closed the 2024 year (started dating checks in 2025), you will need to change the Social Security wage limit on the **W2 Forms** processing screen **BACK** to the **2024 wage limit of \$ 168,600.00** because the "**default**" limit will be the 2025 limit (\$ 176,100.00).

Call SkilMatch NOW if you need assistance.

PROCESSING 1099 FORMS – AFTER - YEAR CLOSED: PAYROLL CONTRACTOR/AP VENDOR

____ **Contractor 1099 Forms**

If you create the **Payroll 1099** file **AFTER** you have processed "**Zero Figures**"... when selecting "**Forms**" for 1099s in the "Payment year" field you will key **2024**....

AND

CHANGE the default "**Employee file name**" EMPMAS to **EMAS24**

____ **AP 1099 Forms**

If you create the **AP 1099** file **AFTER** you have processed "**Zero Dollars Field**"... when selecting "**Forms and Media Creation**" for 1099s you will key the year **2024** instead of **current** when processing.

REMINDER: Printing/distribution of 1099 Forms are outsourced with Nelco, effective 2020.

Call SkilMatch NOW if you need assistance.

2024 W2 FORM BOX DESCRIPTIONS

NOTE: TOTAL WAGES figure does not print on the W2

Box 1 - Wages **subject** to federal income tax

Box 2 - Federal income tax withheld

Box 3 - Wages **subject** to Social Security

Box 4 - Social Security tax withheld

Box 5 - Wages **subject** to Medicare

Box 6 - Medicare tax withheld (* if applicable, if user has "Additional" Medicare tax, this figure will be included/combined)

Box 7 - Not used by SkilMatch program (Social Security tips)

Box 8 - Not used by SkilMatch program (Allocated tips)

Box 9 - Not used by SkilMatch program, No Heading

Box 10 - Dependent Care payments/deductions

Box 11 - Not used by SkilMatch program (Nonqualified deferred compensation plans)

Box 12 - Code D – 401K (If your company uses this deduction, PR GL Distribution setup is required for this code)

Box 12 - Code S – Simple IRA (If your company uses this deduction, PR GL Distribution setup is required for this code)

Box 12 - Code W – Health Savings Plan, Employer Contribution (If your company uses this deduction, PR GL Distribution setup is required for this code)

Box 12 - Code AA – Roth 401K (If your company uses this deduction, PR GL Distribution setup is required for this code)

Box 12 - Code DD – Aggregate Health Insurance Dollars (NO W2 box setup required, internal programming associates with Box 12/Code DD. See instructions on "Aggregate Health Insurance Setup" for complete details.)

Box 13 - Statutory employee – not used by SkilMatch program

Box 13 - Retirement plan – "X" if 401K or Simple IRA (no setup required in PR GL Distribution file)

Box 13 - 3rd party sick pay – not used by SkilMatch program

NOTE: Box 14 information is not reported to the federal government just printed on W2

Box 14 - SDI (If you have withheld SDI, it is printed in box 14 and noted as SDI, no setup needed)

Box 14 - Other - Pretax Section 125, Medical/Dental/Health insurance; (user defined 3-char dscr from PR GL distribution file)

Box 14 - Other - NJ & PA Employee paid portion of SUTA dollars (setup in SkilMatch as a local tax). NO longer in local tax box.

Box 14 - Other – Massachusetts Paid Family and Medical Leave (PFML) amount withheld

Box 15 - Top Section – State income tax state/employer state id

Box 15 - Bottom Section – used only for voluntary SDI (few SkilMatch customer using)

Box 16 - State wages **subject** to state income tax

Box 17 - State income tax withheld for state in Box 15

(If state income tax withheld for multiple states, the employee will receive one W2 for each state)

Box 18 - Top Section – Local wages **subject** to local income tax (see additional note below)

Box 19 - Top Section – Local income tax withheld for locality described in Box 20 (see additional note below)

Box 20 - Top Section – First 7 characters of description for the local tax code

Box 18-20 - Bottom Section – **Self-Mailer** (Impact Printers) - If the employee has been subject to 2 local taxes, a second local tax will print on the bottom section. If the employee has been subject to 3 or 4 local taxes, they will receive a second W2. If the employee has been subject to 5 more local taxes, they will receive as many W2s as necessary to print all local taxes.

Box 18-20 - Bottom Section - **Laser W2's** and **CAC W2's** do not have a separate line for boxes 18-20, if you use these forms you will get one W2 for each local tax withheld.

NOTE - ALL W2s: Federal information is repeated on EVERY W2 printed for an employee – so if an employee receives multiple W2s because of multiple states or localities, the federal information will print over and over, but it is NOT repeated for magnetic media reporting or totals printed on the W2 register.

WORKSHEET FOR EOQ AND W2 DATA SAVED TO SkilMatch SERVER

REMINDER TO ALL: There is a charge for transferring your EOQ/EOY data to ASCII diskettes:

\$50.00 per file/diskette if received in our office in **January**.

\$100.00 per file/diskette if received in our office in **February or AFTER**.

Date files were saved: _____

Company name: _____ (Please print)

Contact name: _____ (Please print)

Contact email address: _____ (Please print)

State filing deadline date: _____

List of file names saved to the SkilMatch server:

FEDERAL FILES:

Private-server customers: These files are automatically sent to your IFS, click this link to locate IFS files.

<http://www.skilmatch.com/documentation/SM2/PBLIBR/PBEOYR02LocateServer.htm>

Shared-server customers: Confirm setup of the EMAILMAINT tool to verify who is receiving these files. Refer to the following link; for full details. <http://www.skilmatch.com/documentation/SM2/PBLIBR/PBEOYR02Emailmaint.htm>

NOTE: If a shared-server customer does not setup EMAILMAINT and requires SkilMatch to retrieve files and manually email, there is a \$47.00 processing fee per file.

STATE FILES:

_____	_____ Convert to diskette/FEDEX or _____ Email file to contact or _____ Do Not Convert
_____	_____ Convert to diskette/FEDEX or _____ Email file to contact or _____ Do Not Convert
_____	_____ Convert to diskette/FEDEX or _____ Email file to contact or _____ Do Not Convert
_____	_____ Convert to diskette/FEDEX or _____ Email file to contact or _____ Do Not Convert
_____	_____ Convert to diskette/FEDEX or _____ Email file to contact or _____ Do Not Convert
_____	_____ Convert to diskette/FEDEX or _____ Email file to contact or _____ Do Not Convert
_____	_____ Convert to diskette/FEDEX or _____ Email file to contact or _____ Do Not Convert

Please fax this worksheet to SkilMatch (713-960-1605). We will call you to verify our receipt of your fax.

LEGAL DISCLAIMER and customer responsibilities. When SkilMatch staff or a SkilMatch program provides information, data, calculation, tax tables, magnetic media or paper reporting to you, a "best efforts" attempt has been made by SkilMatch to verify that the information is correct as SkilMatch understands it or as it has been explained to SkilMatch. SkilMatch-provided tax tables and reporting are provided to assist you in setting up your tax table records and to assist you in reporting to government authorities. Tax laws and requirements change frequently and it is your responsibility to verify the accuracy of all SkilMatch-provided information and reporting with your tax advisor, accountant and/or attorney. SkilMatch attempts to monitor for tax table and reporting changes. However, when you receive ANY notification of a change from a taxing authority, SkilMatch should be notified. SkilMatch depends on customers who are closest to the taxing authorities to provide information that will affect their businesses. Any and all written, verbal or electronic information provided by SkilMatch regarding tax tables and government reporting (1) is meant to provide general information about the payroll process, (2) is not intended to provide tax or legal advice, (3) is not intended to address, and is not meant to address, the entire body of federal, state and local law and regulation governing the payroll process, payroll taxes, government reporting or employment law. Such laws and regulations change frequently and their effects can vary widely based upon specific facts, circumstances and timing. You are responsible for consulting with a professional tax advisor, accountant and/or attorney concerning specific concerns and compliance.