



With your  
technology gains,  
is anything lost?

EY Employment Tax Advisory Services

■ ■ ■  
The better the question. The better the answer.  
The better the world works.



**EY**

Building a better  
working world

We work with businesses every day to identify employment tax risk and uncover opportunity.





We help our clients uncover the specific employment tax areas that require attention in order to enhance compliance and increase performance.

Wages and related expenses represent one of the top five corporate expenditures, and because of the current economic climate, employment tax liabilities will continue to increase over the next several years.

To address these challenges while also meeting budgetary objectives, many companies have placed greater reliance on third-party providers to either manage the entire payroll function and/or control the tax processing. The result is a payroll department that is challenged to keep pace with the rapidly changing landscape of employment tax compliance and ever-increasing audits and scrutiny.

Our employment tax professionals work every day with businesses to help manage many of the new tax issues they face. In an effort to address compliance, organizations are reviewing their current processes, third-party vendor employment tax relationships and internal practices and procedures.

We help our clients uncover the specific employment tax areas that require attention in order to enhance compliance and increase performance.

- ▶ View a summary of our services on page 2.
- ▶ See what sets us apart on page 19.
- ▶ To learn about key employment tax issues, see our special reports on page 20.

**Does a third party handle your employment tax obligations?  
Read our special report and view the scorecard.**

Download our report, *Managing employment tax risk in payroll outsourcing arrangements*





# Employment Tax Advisory Services

## Resources you need when you need them

### 1 Audit Defense, Controversy and Complex Advisory Services



We help to identify and quantify tax exposure, assist with penalty abatement requests, request and analyze tax transcripts, coordinate return and information statement amendments, and provide assistance pursuant to tax agency audits.

### 2 Disaster Relief and Recovery Services



Working with our colleagues in compensation and benefits and exempt organizations, we offer a full range of services to help employers understand the ways to help a workforce affected by a nationally declared disaster and the tax implications that apply.

### 3 Employment Tax Process Improvement Review Services



Our experienced employment tax professionals can assist you in identifying risk and uncovering opportunity in your payroll processes through staff interviews, data analysis, employee tax masterfile review and random sampling, and we can work with you to develop a remediation plan.

### 4 Employment Tax Transaction Advisory Services



We bring employment tax experience to the due diligence process and support in the planning, implementation and post-implementation review of mergers, acquisitions and reorganizations, including assistance with status notices, tax registrations and employment tax refund studies.

Click on the  for more details



5

### Short-Term Business Traveler Services



From travel across US borders to work that crosses state and local boundaries, our experienced team helps businesses to document the payroll tax requirements, identify the risks of noncompliance and develop policies that support the complex tax landscape of short-term business travel.

6

### State Information Reporting and Withholding Services



We help businesses to meet their state requirements for filing Forms 1099 and the related withholding requirements, and to respond to notices about invalid or missing taxpayer names and identification numbers.

7

### TaxAbility™



We maintain up-to-date research for more than 150 wage and deduction types for federal, state and local jurisdictions to assist businesses in identifying gaps in their payroll system tax configurations for earnings and deductions.

8

### Unemployment Claims Management and Advisory Services



We combine our experience with technology to process unemployment claims efficiently and assist businesses in identifying opportunities to lower their unemployment insurance taxes through statutory elections and other opportunities.

# 1

## Audit Defense, Controversy and Complex Advisory Services



There has been a recent increase in employment tax audit and enforcement activity at the federal, state and local levels. This is due in part to technological improvements, successful initiatives that create interstate and cross-agency relationships and a national focus on improving voluntary tax compliance. What was once an area of minimal focus for taxing authorities has become significantly relevant.

### Evaluating your employment tax audit risk

Businesses may have outstanding employment tax liabilities if:

- ▶ Employees work outside of their resident states and/or countries and tax is not withheld in the nonresident jurisdictions.
- ▶ Employees work outside their home countries and in the US for temporary stays.
- ▶ Employees who work in the US on an inpatriate assignment are paid from their home countries' payroll.
- ▶ Non-employee compensation is provided to foreign national individuals for services performed within the US (i.e., foreign nationals are treated as US independent contractors).
- ▶ Withholding tax is not collected in all jurisdictions in which employees live or work.
- ▶ Workers are paid through accounts payable, and a Form 1099 rather than a Form W-2 is issued (i.e., workers are treated as independent contractors rather than as employees).
- ▶ Workers were transferred from one legal entity to another (e.g., as a result of a merger, acquisition or restructuring) without evaluating state successorship law and filing requirements.

- ▶ Tax deposits are not timely made for imputed income (e.g., taxable stock transactions).
- ▶ Compensation is deferred over a period of more than one year (e.g., stock awards and deferred compensation) and is not allocated to the various states and localities where services were performed as required under state and local law.
- ▶ Fringe benefits are not appropriately recorded as taxable compensation.
- ▶ Important tax documents have not been secured and/or retained.
- ▶ An employment tax audit is already scheduled or under way.

### Our approach

Our risk management services include:

- ▶ Compliance and audit exposure assessment
- ▶ Adjustment return preparation
- ▶ Examination, appeals and hearings representation
- ▶ Mediation for penalty abatement and voluntary disclosure/settlement agreements
- ▶ Pre- and post-audit employee communication and individual tax consultation and return preparation
- ▶ Audit coordination
- ▶ Electronic data processing audit file preparation and consulting

# Disaster Relief and Recovery Services

From the moment a disaster strikes a series of federal and state laws can trigger that provide tax relief to the business and/or tax-favored benefits for the workforce. And, because taxes indirectly increase the cost of disaster relief benefits, businesses must navigate the complex rules in order to make policy decisions.

We coordinate with Ernst & Young LLP tax service teams in compensation and benefits, exempt organizations and tax incentives to provide a holistic approach to disaster relief, and because we have offices across the US, our professionals are available whenever and wherever a disaster occurs. We can assist with the following.

## Plan design

- ▶ Provide requirements based on tax law and your specific goals and needs
- ▶ Review plan documents for tax compliance and suggest revisions, if applicable
- ▶ Assist counsel, tax directors and human resources in coordinating program needs with tax rule limitations

## Compliance

- ▶ Identify eligible employees and qualified geographic areas for disaster relief benefits
- ▶ Identify tax and reporting requirements under federal, state and local law
- ▶ Assist with tax filing and tax payment extensions
- ▶ Provide tax controversy services when needed
- ▶ Assist in obtaining employee retention tax credits, where available

## Employee communications

- ▶ Assist in the design of communications explaining the company's disaster relief plans and programs
- ▶ Provide model employee statements where they are required for review by company's legal team
- ▶ Assist with employee postings concerning disaster unemployment assistance

**Learn about the federal tax treatment of employee disaster benefits and when they apply.**

Download our report, *Disaster relief: Workforce considerations for employers*





# Employment Tax Process Improvement Services

One way that professional tax advisors can assist businesses in gaining insights about their employment tax risks and opportunities is through an independently conducted employment tax process review.

Employment tax represents a significant cost and operational risk to businesses, so much so that it is evaluated by both internal and external auditors. Governmental regulators are also paying more attention, with income and unemployment insurance tax audits occurring far more regularly than in the past. Accordingly, whether handled internally or through a service provider, businesses are increasingly challenged to examine the integrity and efficiency of their employment tax operations.

Understanding the magnitude and impact of potential gaps and risks in employment tax processes can be challenging, particularly for large employers with numerous entities operating across multiple jurisdictions.

The trend in employment tax outsourcing has also shifted the primary focus of payroll departments in many organizations to HR-strategic projects and goals. As a result, professional tax advisors play a key role in helping businesses evaluate and address compliance risks.

## Our approach

### 1. Employment tax process review

Through staff interviews, data analysis and random sampling, our team identifies areas of opportunities and risk.

### 2. Employment Tax (ET) Rapid Assessment™

You can complete a questionnaire or schedule an on-location quantitative session to complete our assessment. Results are delivered in a report highlighting potential risks and opportunities within your employment tax operations. Our team of qualified tax professionals are available to support with each of these steps:

- Review flags
- Prioritize their ranking
- Collaborate in developing a remedial action plan

### 3. System implementation support\*

Adding our skilled resources to the system implementation team provides integrity to the employment tax processes while freeing staff resources to focus on their routine responsibilities. Implementation support is available in all phases including:

- Data migration planning and implementation
- Design and specifications
- Testing and data sampling

\*The scope of these services may be limited for Ernst & Young LLP SEC registrant audit clients.

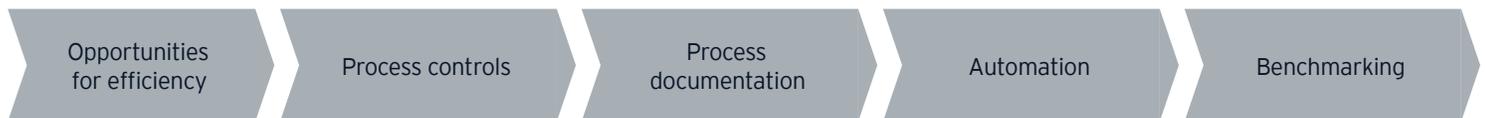


## Our process

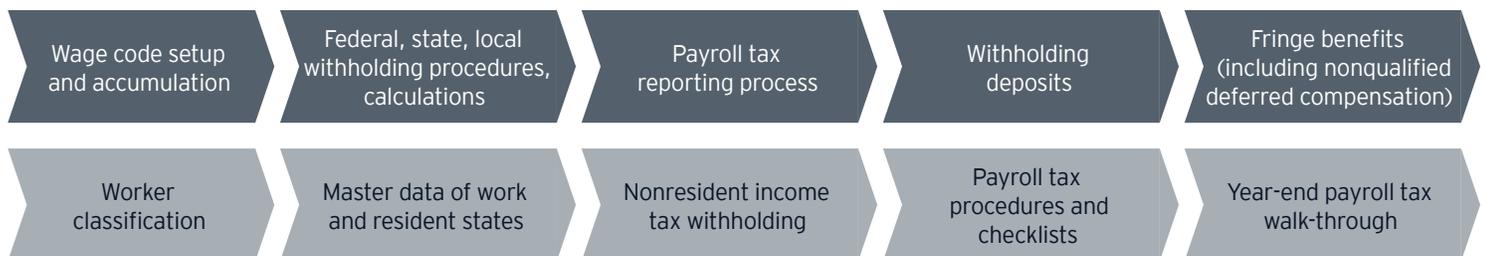


## Our scope of review

### General risk and opportunity



### Testing and analysis



## When is a good time for an employment tax process review?

Watch our video.



# 4 Employment Tax Transaction Advisory Services

A refund review, also called a look-back review, can identify potential employment tax savings and puts the tedious effort of identifying employment tax savings opportunities in our hands so that payroll departments can keep their focus on current tasks.

The moment a merger, acquisition or reorganization is contemplated, an intricate system of federal, state and local employment tax requirements is triggered. From due diligence to the filing of returns, opportunities arise to manage employment tax costs. And, because most taxing jurisdictions allow businesses to file corrections for prior periods, it is often not too late to look back for savings and refund opportunities.

With years of experience in guiding businesses through these transactions, our employment tax team is positioned to provide the employment tax skills necessary in the planning, implementation and post-implementation review of mergers, acquisitions and reorganizations.

## Anytime is the right time for a look-back review

Even in the absence of a transaction, a look-back review may still be beneficial, in particular in the area of unemployment insurance (UI). UI tax rate calculation errors resulting in tax overpayments can and do occur.

By reviewing tax rate calculations and statutory elections, refund opportunities may arise.

|                         |   |  |
|-------------------------|---|--|
| <b>Events</b>           | <ul style="list-style-type: none"><li>▶ Acquisitions</li><li>▶ Mergers</li><li>▶ Reorganizations</li><li>▶ Divestitures</li></ul>   | <ul style="list-style-type: none"><li>▶ Legislative changes</li><li>▶ Payroll conversions</li><li>▶ Recent outsourcing</li></ul>   |
| <b>Our process</b>      | <ul style="list-style-type: none"><li>▶ Collect relevant employment tax information needed in order to qualify for any preliminary tax refunds</li><li>▶ Conduct analysis to quantify any employment tax refund opportunities</li></ul> | <ul style="list-style-type: none"><li>▶ Initiate discussions with the identified taxing jurisdictions and initiate recovery process</li><li>▶ Submit refund calculations to appropriate state jurisdictions for substantive review and act as liaison to confirm refunds are secured</li></ul> |
| <b>Our work product</b> | <ul style="list-style-type: none"><li>▶ Written documentation of findings</li></ul>   | <ul style="list-style-type: none"><li>▶ Forms for signature for federal, state and local taxing authorities</li></ul>  |



## Employment tax focus in transactions

### Due diligence

Occurs before purchase or sale

We assist the buyer or the seller in identifying risks and costs that potentially influence the purchase price or purchase decision.

### Implementation

Involves business registration, notice of status change and special tax return requirements

We identify new and/or closed taxing jurisdictions and assist with preparation of registration and business closing forms. Identify impacts, if any, on Social Security and federal/state unemployment insurance taxes and prepare related returns, statements and letters.

### Look-back review

Subsequent to any transaction to identify missed opportunities

We identify impacts, if any, on Social Security/Medicare and federal/state unemployment insurance taxes and prepare related returns, statements and letters. In the process of this review, we help seek out other employment tax refund opportunities.

## Our look-back review process

Getting started is easy. All that is required is:

- The past three years' federal and state employment tax returns and other related documents
- Description of the company's merger/acquisitions and restructurings for the prior three years
- A copy of the company's organizational chart describing the legal structure of the parent(s) and subsidiary(s)

# 5 Short-Term Business Traveler Services

As US business travel and nonresident income tax enforcement both continue to increase, businesses are looking closer at how they comply.

In today's mobile and global workforce, cross border employment is increasingly prevalent, raising the complexity and risks in meeting United States (US) tax and reporting requirements. In addition to the withholding and employment tax requirements administered by the federal Internal Revenue Service are variable wage tax rules imposed by 53 US states/territories and hundreds of their localities.

The degree of assistance businesses need in meeting their wage tax obligations requires a comprehensive evaluation of available resources and an assessment of the internal and external limitations. Foreign businesses, for instance, may not have a US host payroll operation and in this case may require assistance with the full range of domestic mobility tax processes.

Even in those cases where businesses have systems and/or third-party payroll providers to support these processes, they may require the input of qualified tax professionals to support them in evaluation, design, implementation, review and/or audit defense.

As the US mobile workforce economy has grown, so have the enforcement efforts of many taxing jurisdictions. Even when the population of the workforce that crosses US jurisdictional boundaries is small, it carries a significant risk to the business. That is why US domestic mobility tax compliance is increasingly a focus of corporate directors, board members and others within the organization that have business or personal liability for compliance gaps.

We are connected to a global network of member firms to assist US businesses in meeting their short-term business traveler tax (STBT) requirements.

**Gain insight into the challenges facing employers in meeting their nonresident income tax withholding requirements.**

Download our report, *Crossing US borders: Managing state and local mobile income tax compliance*





## How we can help

### EY Travel Risk and Compliance (TRAC)

EY TRAC helps organizations monitor and assess their STBT risk in real time for tax and immigration.

### EY TRACER

EY TRACER is a smartphone application that allows employees to track their location by picking up the GPS signal on their cell phones.

### EY Calendar

EY calendar is used in conjunction with EY TRACER, assists employees and their employers in tracking work locations by day and year.

### Policy and design

We help businesses design and implement an STBT program tailored specifically to their organizational culture and applicable governance requirements.

### Tax compliance and advisory

We assist businesses in accessing their business and employer tax risks for federal, state and local taxing authorities and in meeting their compliance and controversy requirements.

### Inbound and outbound services

We help businesses with meeting their US employment tax obligations for their inpatriates and expatriates, including shadow payroll tax services.



**We support businesses throughout the mobile workforce life cycle.**

#### Learn more.

Foreign employers considering employment in the US can download our report, *Employing staff in the US*.

Visit our website, *Get on board*





# State Information Reporting and Withholding Services

**State information reporting and withholding requirements can vary by jurisdiction, making compliance both time-consuming and complex.**

Similar to federal requirements, businesses must comply with state and local mandates to maintain tax documentation, and withhold and/or report payments made in conjunction with certain products or services they provide. Furthermore, state information reporting and withholding (SIRW) requirements can vary by jurisdiction, making compliance both time-consuming and complex.

Failure to comply with these state and local requirements can result in penalties, interest, withholding tax liability and other adverse consequences, and taxing authorities are increasing their enforcement activities in an effort to curtail fraudulent reporting and recover lost income.

Our comprehensive advisory services include research, gap analysis, onboarding, documentation, return and information statement preparation, remediation and a customer call center for responding to payee inquiries.

Our state information reporting services complement Ernst & Young LLP existing federal information reporting and withholding services, offering businesses the continuity and convenience of an integrated network of experienced professionals across the US.

## **What is your audit exposure?**

Audit activity tends to be greater in states that are aggressive in their pursuit of untapped individual tax revenues from such sources as:

- ▶ Nonresident income tax
- ▶ Independent contractor enforcement
- ▶ Nonresident alien (NRA) income for reporting purposes
- ▶ Regulatory noncompliance penalties, even when no tax withholding is required



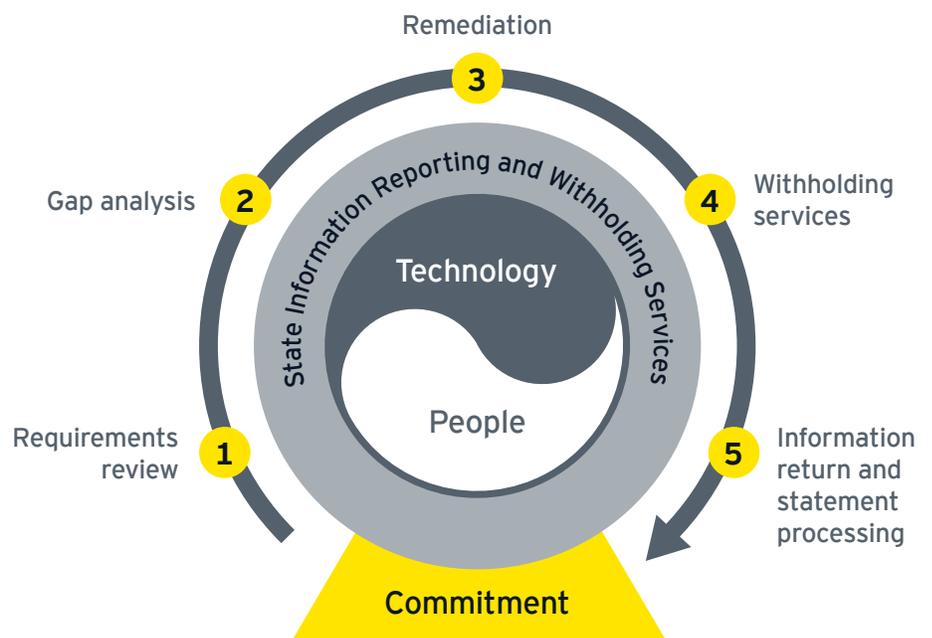
When it comes to meeting their information reporting requirements, businesses need to know not only that returns are filed on time and payee statement deadlines are met, they also need to be assured they are meeting their governance requirements and are responsive to customer inquiries.

### How we can help

We offer our clients the unique advantage of providing a wide range of advisory and compliance services. Our State Information Reporting and Withholding Services team includes tax technical, business process and systems professionals enabling us to help businesses effectively implement, monitor and remediate information reporting and withholding needs across the business enterprise.

Our service delivery approach provides essential management tools and reports for meeting and reviewing technical requirements and a network of experienced tax professionals to support inquiries from internal teams, customers and taxing authorities.

We offer an approach to state information reporting and withholding that provides you with a unique opportunity for efficiency and reduced exposure.



# 7 TaxAbility™

At the core of employment tax compliance are the taxability configuration settings that are applied to each element of wages and deductions. Any number of errors can occur that result in costly and time-consuming consequences.

Compliance begins by properly identifying the nature of the compensation or deduction and associating the correct tax law provision. For instance, the state income tax treatment of health flexible spending accounts and health savings accounts can differ, although they may seem the same if merely described in company documents as a health spending account. Similarly, the tax treatment of after tax and pretax deductions differ, making it important that payroll records correctly reflect this qualifier.

Wages may be subject to Social Security/Medicare (FICA), federal income tax withholding (FITW), federal unemployment insurance (FUTA) and, depending on the employee's work location, state income tax withholding (SITW), local tax withholding (LTW) and state unemployment insurance (SUI).

Adding to the complexity of the tax configuration process is the fact that taxability can differ for all of these taxing jurisdictions. Tax rules can change, which means that perpetual monitoring of configuration settings is required.

Taxability configuration settings also require special attributes. For instance, for FITW purposes, each earning code that meets the definition of supplemental wages must be flagged so that when the year-to-date total exceeds \$1 million a flat FITW rate of 37% is applied. Certain wage payments have a special reporting requirement on the Form W-2, for example, boxes 10, 11 and 12. This too must be properly accounted for in the configuration settings.

With TaxAbility™ we can help you streamline the processes needed to manage your earning and deduction code tax setups.

**What's at stake when payroll tax configurations go wrong?**

Watch our video.





## TaxAbility™ scope of services

|                      |  |
|----------------------|--|
| Library              | We maintain an up-to-date library of the most commonly available earnings and deduction types  |
| Analytics            | We provide a full report of your tax configuration settings that do not match our TaxAbility™ library as well as other anomalies that warrant attention  |
| One-off questions    | You receive assistance with plan design or in determining the correct tax configuration setting based on our review of the plan document or policy   |
| Remediation          | You receive assistance with preparation of amended returns and statements  |
| Risk and controversy | We work with taxing authorities in disclosing prior-period tax and reporting errors, and assist with employee communications   |
| Training             | Through our Employment Tax Learning Center services we provide live webcast training for a wide-range of employment tax topics that qualify for RCH credits with the American Payroll Association. |

With TaxAbility™ we can help you streamline the processes needed to manage your earning and deduction code tax setups.

## Research we maintain in our TaxAbility™ library

This includes information for more than 150 earning and deduction types\*

|                               |   |   |   |
|-------------------------------|---|---|---|
| Subject to federal income tax | Subject to federal income tax withholding | Subject to Social Security and Medicare | Subject to federal unemployment insurance |
| Supplemental wage indicator   | Special Form W-2 reporting                | Subject to state income tax             | Subject to state income tax withholding   |

\*Our review includes monthly or annual tax-free limits. Review of local taxing jurisdictions available on request.

# Unemployment Claims Management and Advisory Services

Managing unemployment claims can be a complex and time-consuming process. Proper documentation, accurate recordkeeping and timely responses are key elements to making sure a company pays only what it appropriately owes.

We not only help clients process unemployment claims efficiently, but we also provide recommendations for process improvements that, if implemented, may lead to long-term benefits. We offer businesses a much-needed choice in the marketplace and can demonstrate to clients the important role unemployment claims administration plays in an overall employment tax management program.

## When do businesses need help?

Whether unemployment claims processing is handled internally or outsourced to a third party, there are a number of situations that could require immediate attention from an experienced and skilled unemployment claims professional. For example, when a former employee has been separated and files a claim for unemployment benefits, the proper presentation of the facts and documentation surrounding the separation is critical. Failing to respond timely or completely to the state agency claim can result in benefits being inappropriately charged to a company's unemployment account. The accumulation of benefits paid out have an impact on unemployment taxes. If the unemployment claim reaches the appeal level, this stage may require assistance by a professional experienced in the unemployment determination process to help evaluate if all facts and documents are properly presented, so the state agency can make the appropriate decision on the claim.

We understand that effective unemployment claims administration is a strong component of an overall employment tax management program that can lead to significant savings for businesses. A successful unemployment claims administration program must focus on proper unemployment claims processing and recognize the direct relationship between the claims and their effect on unemployment taxes. Our extensive tax planning experience, combined with a focus on efficient unemployment cost management, helps clients address and organize their employment tax needs.

When we perform unemployment claims administration and tax services we help clients address a broad spectrum of issues associated with unemployment tax management. These services include, but are not limited to:

- ▶ Unemployment claims review and response
- ▶ Appeals preparation and hearing assistance
- ▶ Benefit charge review
- ▶ Claims performance reports/reviews
- ▶ Education modules
- ▶ Unemployment tax rate analysis
- ▶ Mergers and acquisitions/refund studies
- ▶ Unemployment tax rate projections
- ▶ Claims and tax impact studies
- ▶ Internal rating allocation
- ▶ Unemployment insurance statutory elections
- ▶ Information services and publications

We were recognized by National Association of State Workforce Agencies in 2019 for our dedication to eliminating unemployment insurance (UI) waste and abuse by committing to use State Information Data Exchange System (SIDES) for UI benefit claims.

Read more about it here.





## Statutory elections

Our experienced professionals assist businesses in evaluating their statutory election options by performing an analysis of the potential for savings under the allowable scenarios.

### Planning ahead – unemployment tax opportunities benefiting both businesses and states

What better time than now to give consideration to ideas and strategies that could reduce cost in upcoming years?

State legislative and regulatory provisions provide employers with options that not only help businesses recognize an immediate tax benefit, but may also assist state employment agencies administratively and financially. These options are collectively referred to as “statutory elections” and include voluntary contributions and joint accounts, each explained below.

- ▶ **Voluntary contributions** – There are 26 states that allow voluntary contribution elections, whereby an employer may prepay its state unemployment tax with the potential of obtaining a reduced unemployment insurance tax rate in the following year. By obtaining a reduced rate, businesses can potentially reduce their overall unemployment tax burden. At the same time, these accelerated unemployment tax contributions provide the state with interest-free dollars used for the payment of unemployment benefits and help replenish the state unemployment trust funds.

- ▶ **Joint accounts** – There are 11 states that allow joint account elections whereby multi-corporate organizations may reduce their unemployment tax liabilities by combining the state unemployment experience of two or more related corporations to obtain a single tax rate based on the combined experience. By mathematically combining the unemployment experience, the members of a joint account can share their reserves, leading to an overall reduction in state unemployment taxes. Additionally, the implementation of the joint account election does not alter the corporate structure of any participating company.

Voluntary contribution and joint account elections require knowledge of various state rules and regulations that may vary by state. Before electing to implement a voluntary contribution or joint account, an analysis should be done to quantify the consequences of making the election. While the elections may provide an immediate tax benefit for the employer, they may have a long-term adverse consequence on the unemployment tax rate. Clearly, employers must weigh the benefits of the potential short- and long-term effect on the unemployment tax rate.

Our experienced professionals assist businesses in evaluating the statutory election options available by modeling the allowable scenarios for identification of those with the greatest cost reduction potential.

**Learn more about how federal and state unemployment insurance works and the cost reduction factors to consider.**

Download our report, *Guide to unemployment insurance*





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Companies willing to drive strategic collaboration between human resources, benefits and tax will be well ahead of the game in terms of mitigating their risks and improving their bottom lines.



**Ali Master**

US Workforce Tax Services Leader

# What sets us apart

Our Ernst & Young LLP Employment Tax Advisory Services helps companies across the globe evaluate their US payroll and employment tax operations and practices, identifies employment tax cost savings opportunities aligned with the company's systems and processes, and helps them implement change to match their long- and short-term objectives. In addition, our employment tax team offers unemployment insurance claims services. Our experienced professionals can help businesses meet sensitive deadlines and collaborate to develop processes and policies that achieve compliance and cost containment goals.

Below are some of the reasons businesses choose us.

- ▶ Over 100 professionals across the US who are integrated within our national tax practice.
- ▶ Seasoned employment tax professionals including certified payroll professionals (CPPs) and certified public accountants (CPAs) with specialties in complex areas such as US foreign employment tax, short-term business traveler, audit defense, mergers and acquisitions, unemployment insurance and more.
- ▶ Commitment to ongoing training of our professionals through our Ernst & Young LLP Employment Tax University continuing education program.
- ▶ Innovators in technologies that bring value and efficiency to our clients in such areas as unemployment insurance claims, taxability and process review.
- ▶ Industry recognized for consistent delivery of timely and relevant content to the payroll and human resources community through tax alerts, special reports, webcasts and social media outreach.
- ▶ Value-added content for clients including special reports, *EY Payroll Newsflash* (timely alerts on federal and state payroll tax developments) and our monthly newsletter, *Payroll Perspectives*.

**We are a leading provider of employment tax advisory services serving many of the largest US and global employers.**

# Read our special reports

We are committed to supporting the payroll community by providing insightful thought leadership on complex topics that challenge payroll professionals.

The Employment Tax Advisory Services team is committed to providing insightful thought leadership on challenging employment tax topics. Our nationally recognized payroll authors break down complex topics in the simplest terms and offer practical examples to enhance understanding.

Here's just a sample of our in-depth special reports.

- ▶ [Additional Pay Day](#)
- ▶ [Courtesy withholding](#)
- ▶ [Crossing US borders](#)
- ▶ [Disaster relief – employer considerations for the workforce](#)
- ▶ [Employer guide to the Tax Cuts and Jobs Act](#)
- ▶ [Employing staff in the US](#)
- ▶ [EY guide to unemployment insurance](#)
- ▶ [EY payroll year-end checklist](#)
- ▶ [Form W-2 correcting errors](#)
- ▶ [Form W-2 frequently asked questions](#)
- ▶ [Form W-4 compliance](#)
- ▶ [Managing third-party payroll service provider arrangements](#)
- ▶ [Managing wage overpayments](#)
- ▶ [Paid family leave – federal taxation and reporting](#)
- ▶ [US employment tax rates and limits for 2018](#)
- ▶ [US employment tax rates and limits for 2019](#)



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In an ever-changing legal and regulatory environment, helping companies have the ability to be agile and innovative is paramount.



**Kristie Lowery**

Employment Tax Advisory Services Leader

## Resources you need when you need them

As employment tax costs continue to rise, businesses are challenged to seek efficient management strategies. Whether payroll and employment tax functions are handled internally or outsourced to a third party, there are a number of situations that require assistance from an experienced payroll and employment tax professional. Our experienced professionals can help businesses meet sensitive deadlines and collaborate to develop processes and policies that achieve compliance and cost-containment goals.

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EY | Assurance | Tax | Transactions | Advisory

### About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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