



GLO Report – March 2022

Internal Revenue Service

- *For those who make estimated federal tax payments, the first quarter deadline is Monday, April 18*

WASHINGTON — The Internal Revenue Service today reminds those who make estimated tax payments such as self-employed individuals, retirees, investors, businesses, corporations and others that the payment for the first quarter of 2022 is due Monday, April 18.

The 2022 [Form 1040-ES, Estimated Tax for Individuals](#), can help taxpayers estimate their first quarterly tax payment.

Income taxes are a [pay-as-you-go](#) process. This means, by law, taxes must be paid as income is earned or received during the year. Most people pay their taxes through withholding from paychecks, pension payments, Social Security benefits or certain other government payments including unemployment compensation.

Most often, those who are self-employed or in the gig economy need to make [estimated tax payments](#). Similarly, investors, retirees and others often need to make these payments because a substantial portion of their income is not subject to withholding. Other income generally not subject to withholding includes interest, dividends, capital gains, alimony and rental income. Paying quarterly estimated taxes will usually lessen and may even eliminate any [penalties](#).

Exceptions to the penalty and special rules apply to some groups of taxpayers, such as farmers and fishers, casualty and disaster victims, those who recently became disabled, recent retirees and those who receive income unevenly during the year. See [Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts](#), and its instructions for more information.

How to pay estimated taxes

[Form 1040-ES, Estimated Tax for Individuals](#), includes instructions to help taxpayers figure their estimated taxes. They can also visit [IRS.gov/payments](https://www.irs.gov/payments) to pay electronically. The best way to make a payment is through [IRS Online Account](#). There taxpayers can see their payment history, any pending payments and other useful tax information. Taxpayers can make an estimated tax payment by using [IRS Direct Pay; Debit Card, Credit Card or Digital Wallet](#); or the Treasury Department's Electronic Federal Tax Payment System ([EFTPS](#)). For

information on other payment options, visit [IRS.gov/payments](https://www.irs.gov/payments). If paying by check, taxpayers should be sure to make the check payable to the "United States Treasury."

[Publication 505, Tax Withholding and Estimated Tax](#), has additional details, including worksheets and examples, that can be especially helpful to those who have dividend or capital gain income, owe alternative minimum tax or self-employment tax, or have other special situations.

IRS.gov assistance 24/7

Tax help is available 24/7 on IRS.gov. The IRS website offers a variety of online tools to help taxpayers answer common tax questions. For example, taxpayers can search the [Interactive Tax Assistant](#), [Tax Topics](#) and [Frequently Asked Questions](#) to get answers to common questions.

- ***Here are some facts about how the IRS communicates with taxpayers:***
 - When the IRS needs to contact a taxpayer, the first contact is normally by letter delivered by the U.S. Postal Service. Fraudsters often send fake documents through the mail, and in some cases will claim they already notified a taxpayer by U.S. mail. Depending on the situation, IRS employees may first call or visit with a taxpayer. In some instances, the IRS sends a letter or written notice to a taxpayer in advance, but not always.
 - IRS revenue agents or tax compliance officers may call a taxpayer or tax professional after mailing a notice to confirm an appointment or to discuss items for a scheduled audit.
 - [Private debt collectors](#) can call taxpayers for the collection of certain outstanding inactive tax liabilities, but only after mailing the taxpayer and their representative written notice.
 - In certain cases, IRS revenue officers and agents may make unannounced visits to a taxpayer's home or place of business to discuss taxes owed, delinquent tax returns or a business falling behind on payroll tax deposits. IRS revenue officers will request payment of taxes owed by the taxpayer. However, they will only request payments be made to the U.S. Treasury.
 - When visited by someone from the IRS, who is seeking personal information or collecting a tax debt, taxpayers should always ask for credentials. IRS representatives can always provide two forms of official credentials: a pocket commission and a [Personal Identity Verification Credential](#)
 - In some cases, departments within the IRS may contact a taxpayer requesting copies of documents via email and/or fax. Taxpayers should request a way to verify the IRS employee's identity like requesting their email address, or employee badge number.
- **The IRS will never:**
 - Send text messages or contact people through social media to get personal information or collect a tax debt.

- Demand immediate payment using a specific payment method such as a prepaid debit card, gift card or wire transfer.
- Threaten to immediately bring in local police or other law enforcement groups to have the taxpayer arrested for not paying.
- Demand that taxes be paid without giving taxpayers the opportunity to question or appeal the amount owed.
- Call unexpectedly about a tax refund.

More information

[Tax Scams and Consumer Alerts](#)

- ***Online Account and tax transcripts can help taxpayers file a complete and accurate tax return***

Filing an error-free tax return is key to taxpayers getting any refund they are due as soon as possible. One IRS resource that can help is [Online Account](#). This is the fastest and easiest way to see account information such as estimated tax payments, prior year adjusted gross income and economic impact payment amounts.

Taxpayers can also request a tax transcript. There are [five types of transcripts](#). Taxpayers should review each transcript type to determine which one best meets their needs. IRS transcripts are also a good way to check for fraudulent activity. However, ordering a transcript will not help them find out when they will get their refund. [Where's My Refund?](#) provides the most up-to-date details about whether a tax return has been received and if the IRS has approved or sent the refund.

To protect taxpayers' identities, the transcripts partially hide personally identifiable information such as names, addresses and Social Security numbers. All financial entries are fully visible.

There are three ways taxpayers can get transcripts:

Online. People can view their tax records in their Online Account. From there, they can visit Get Transcript Online to view, print, or download all transcript types.

By mail. Taxpayers can use [Get Transcript by Mail](#) to get a tax return or tax account transcript delivered within 5-10 calendar days. They can also submit [Form 4506-T](#) to request any transcript type. Most Form 4506-T transcript requests are processed within 10 business days and then mailed. Form 4506-T is available on the [Forms, Instructions and Publications](#) page on IRS.gov.

By phone. Taxpayers can call the IRS's automated phone transcript service at 800-908-9946 to get a tax return or tax account transcript delivered by mail within 5-10 calendar days.

All transcripts are provided free of charge.

Social Security Administration

- *Social Security to Offer Self-Attestation of Sex Marker in Social Security Number Records*
Kilolo Kijakazi, Acting Commissioner of Social Security, announced that the agency will offer people the choice to self-select their sex on their Social Security number (SSN) record. The agency anticipates this option will be available in the fall of 2022.

“The Social Security Administration is committed to reducing barriers and ensuring the fair treatment of the LGBTQ+ community by updating our procedures for Social Security number records,” said Acting Commissioner Kijakazi. “This policy change will allow people to self-select their sex in our records without needing to provide documentation of their sex designation.”

People who update their sex marker in Social Security’s records will need to apply for a replacement SSN card. They will still need to show a current document to prove their identity, but they will no longer need to provide medical or legal documentation of their sex designation once the policy change becomes effective. SSN cards do not include sex markers.

In February 2022, the agency issued guidance instructing employees to accept evidence documents that contain non-binary identifiers (e.g., “X”) for original SSN and replacement SSN card applications, and other updates to the agency’s internal SSN records. The agency is exploring possible future policy and systems updates to support an “X” sex designation for the SSN card application process.

- Local Social Security offices restored in-person services, including for people without an appointment, on April 7, 2022.

Department of Labor:

Department of Education

Administration extends the [Student Loan Pause](#) through May 1, 2022. Borrowers are encouraged to use the additional time to ensure their contact information is up to date and to consider enrolling in electronic debit and income-driven repayment plans to support a smooth transition to repayment. More information can be found at [StudentAid.gov](#).

Compliance Deadlines:

- 3/30/2022:
 - File annual Forms 1099 series returns issued for 2021 with the IRS. This due date only applies if you file electronically.
 - Note: Forms 1099-NEC reporting nonemployee compensation must be filed by January 31. File Forms W-2G for 2021. This due date only applies if you file electronically. File Forms 8027 for 2021. This due date applies only if you electronically file.
 - Applicable Large Employers file Forms 1094-C and 1095-C electronically with the IRS.
 - All other providers of minimum essential coverage file electronic Forms 1094-B and 1095-B with the IRS.
 - File Copy A Forms 3921 for 2021. This due date applies only if you file electronically. File Copy A Forms 3922 for 2021. This due date applies only if you file electronically.

USICE / Department of Homeland Security:

- In March 2020, E Verify extended the timeframe employees had to contest their Tentative Non-confirmations (TNCs). This extension was due in part to the Social Security Administration (SSA) closing their offices to the public. Many referred TNCs have not received final responses. E Verify will begin updating some referred TNCs with final responses.
 - To complete the E-Verify process, employers are required to close every case, including those cases that were recently updated with final responses. However, E Verify will automatically close cases that receive a result of Employment Authorized.
 - Employers must close cases that were created in error, with incorrect information, or for employees who are no longer employed. Incomplete cases must also be closed.
 - Cases that are in a status of “Referred”, “Verification In Process”, or “Case in Continuance” are exceptions as these cases cannot be closed until final case results are issued.
 - Please refer to the E Verify User Manual Section 4.1 and the E Verify Quick Reference Guide for Employers for assistance and additional guidance on closing cases.
- DHS To End COVID 19 Temporary Policy for Expired List B Identity Documents - May 1, 2022: DHS is ending the COVID 19 Temporary Policy for List B Identity Documents. Beginning May 1, Employers will no longer be able to accept expired List B documents.
- DHS adopted the temporary policy in response to the difficulties many individuals experienced with renewing documents during the COVID 19 pandemic. Now that document issuing authorities have reopened and/or provided alternatives to in person renewals, DHS will end this flexibility. Starting May 1, 2022, employers must only accept unexpired List B documents.

- If an employee presented an expired List B document between May 1, 2020, and April 30, 2022, employers are required to update their Forms I-9 by July 31, 2022. See table below for update requirements:

If the employee’s Form I-9 was completed between May 1, 2020 and April 30, 2022 with an expired List B document and that document expired on or after March 1, 2020, and the employee:	Then:
Is still employed.	<ul style="list-style-type: none"> • Have the employee provide an unexpired document that establishes identity. Employees may present the renewed List B document, a different List B document or a document from List A. • In the “Additional Information” field of Section 2, the employer enters the document: <ul style="list-style-type: none"> ○ Title; ○ Issuing authority; ○ Number; and ○ Expiration date. • The employer initials and dates the change. See Form I-9 example.
Is no longer employed.	No action is required.
The List B document was auto extended by the issuing authority, so it was unexpired when presented.	No action is required because the document was unexpired when presented.

State Updates:

- Washington: Effective January 1, 2023, employers with 15 or more employees will be required to disclose in each job posting the position’s wage scale or salary range and a description of the benefits and other compensation to be offered. This law expands an employer’s pre-existing duties to disclose wage or salary ranges under the Washington Equal Pay and Opportunities Act.
- Oregon: PFMLI Benefit Year Clarified: effective January 1, 2023, under the Oregon Paid Family and Medical Leave Insurance ([PFMLI](#)) program, a benefit year will not be a 12-month period as determined by the director of the Oregon Employment Department. Instead, it will be two-pronged as follows:

- 52 consecutive weeks beginning on the Sunday immediately preceding when family leave, medical leave, or safe leave starts; but
- If that 52-week benefit year would result in an overlap of any quarter of the base year of a previously filed valid claim, then it will be a period of 53 consecutive weeks beginning on the Sunday immediately preceding when family leave, medical leave, or safe leave starts.
- Of note, PFMLI will not start until the end of 2022 and will be implemented as follows:
 - PFMLI rules will be created by September 1, 2022;
 - Employer contributions must be made by January 1, 2023; and
 - Benefits are payable to workers by September 1, 2023.
- Oregon: Oregon Adds Evacuation, Smoke, and Heat to Sick Leave Law.
 - After the heat dome and forest fires of the last few years made Oregon's outdoors briefly uninhabitable, the state temporarily added several qualifying reasons for the use of sick leave, including evacuation orders, air quality, and heat. They have now made those additions permanent.
 - Employees are entitled to use their sick leave:
 - When their home or workplace is under a level 2 or 3 emergency evacuation order ("SET" or "GO")
 - When a public official determines that the air quality index or heat index is high enough that continued exposure would be unhealthy (it's too smoky or too hot)
 - This applies to all employers regardless of size, although emergency responders are not entitled to use their sick leave for the above reasons.

Local Updates:

- **Philadelphia COVID-19 Paid Sick Leave for 2022-2023**
 - Starting March 9, 2022, and until December 23, 2023, employers with 25 or more employees must provide up to 40 hours of additional paid sick leave (PSL) to eligible employees when they are unable to work because they need to:
 - Care for themselves or a family member showing COVID-19 symptoms.
 - Care for themselves or a family member to self-isolate because of COVID-19 exposure.
 - Manage a childcare or school closure in response to COVID-19.
 - Get a COVID-19 test, vaccine or recover from injury, disability, or illness related to vaccination.
 - Eligible employees are those who:
 - Normally work in the city but are teleworking because of COVID-19; or
 - Work for the employer in multiple locations but 51 percent or more of their time is in the city.

- The leave is paid at the employee's regular pay with the same benefits, including health care benefits, as they would use during public health emergency leave (PHEL) but not less than the state's full minimum wage. In regard to PHEL, the city previously had two separate PHEL requirements, both effective at different times, but neither are currently effective.
- Philadelphia COVID-19 PSL must be provided outside of and prior to using the eligible employee's existing accrued paid time-off banks, including for full-time employees, part-time employees, and union employees. The COVID-19 leave must be provided to employees immediately, with no waiting period. Employees must give their employer notice of the need for COVID-19 leave as practicable, and as soon as it's feasible, but only when the need for leave is foreseeable. Additionally, employers can only ask that employees provide a self-certified statement asserting that leave was used consistent with a permitted reason (care for self because of COVID-19, etc.).
- Employers must post the [COVID-19 Pandemic PSL Notice to Employees poster](#) or provide it to each employee.
- The ordinance includes additional definitions, terms of application, relation to pre-existing leave policies, recordkeeping requirements, and more. Read more about Philadelphia's COVID-19 PSL and the expired PHELs on the city's website.
- ([Ordinance No. 22051-A](#) signed by mayor March 9, 2022)

