



GLO Report – June 2023

Internal Revenue Service:

IRS Issues Draft 2024 W2. The W2 is similar to the 2023 form after the agency canceled plans for a redesign. The draft includes a new code II for Box 12, for Medicare waiver payments excluded from income. It also includes a note to employers on the back of Copy D also notes the change of the e-filing threshold to 10 forms in 2024.

The Internal Revenue Service today suggested taxpayers who filed their 2022 tax return use the IRS [Tax Withholding Estimator](#) to help update the amount of tax to have taken out of their 2023 pay. The IRS says now is a good time to use this online tool. The Tax Withholding Estimator, also available in Spanish, can help people adjust how much is withheld and could put more cash in their pocket or help them avoid a tax bill for 2023. The Tax Withholding Estimator offers workers, retirees and the self-employed a step-by-step guide to effectively tailor the amount of income tax they have withheld from wages, pension and other income. It's especially useful after a major life change such as marriage, divorce, home purchase, the birth or adoption of a child or a big change in income.

2024 Limits Released for HSA/HDHP:

	2024	2023
Minimum deductible amounts for the qualifying High-Deductible Health Plan (HDHP)		
Individual Coverage	\$1,600	\$1,500
Family Coverage	\$3,200	\$3,000
Maximum contribution levels		
Individual Coverage	\$4,150	\$3,850
Family Coverage	\$8,300	\$7,750
Catch-up contributions allowed for those 55 years of age and over	\$1,000	\$1,000
Maximums for HDHP out-of-pocket expenses (excluding premiums)		
Individual Coverage	\$8,050	\$7,500
Family Coverage	\$16,100	\$15,000

Social Security Administration:

May is National Foster Care Month, an important opportunity to recognize and support those who serve children, youth, and families. Social Security understands that children with disabilities in foster care face unique challenges, especially when transitioning out of foster care. Supplemental Security Income (SSI) is a federal program that provides monthly cash payments to help meet the basic needs of persons with disabilities or blindness who have limited income and resources. SSI can help pay for food, shelter, and other necessities, and can make a significant difference in the lives of children with disabilities transitioning out of foster care. Youth with disabilities transitioning out of foster care may file an SSI application if they allege blindness or disability; appear likely to meet the non-medical requirements when foster care payments terminate; expect foster care payments to cease within 180 days of the application filing date; and are within 180 days of losing foster care eligibility because of age. To learn more visit [Supplemental Security Income \(SSI\)](#).

Department of Homeland Security and USICE:

The U.S. Department of Homeland Security and U.S. Immigration and Customs Enforcement [announced](#) that employers have until August 30 to come into compliance with Form I-9 requirements after the COVID-19 flexibilities sunset on July 31. Employers are required to complete a physical document examination for all individuals hired on or after March 20, 2020, who only have had a virtual or remote document examination.

Department of Labor:

The Internal Revenue Service, Departments of Labor and Health and Human Services have jointly issued Frequently asked questions about the [Affordable Care Act Implementation, Families First Coronavirus Response Act, Coronavirus Aid, Relief, and Economic Security Act, and Health Insurance Portability and Accountability Act Implementation Part 58](#) and [Affordable Care Act and Coronavirus Aid, Relief, and Economic Security Act Implementation Part 59](#) to clarify how the COVID-19 coverage and payment requirements under the Families First Coronavirus Response Act (FFCRA), the Coronavirus Aid, Relief and Economic Security Act (CARES Act) will change when the Public Health Emergency (PHE) ends. Based on current COVID-19 trends, the Department of Health and Human Services is planning for the federal PHE for COVID-19 to end on May 11, 2023. Once the PHE ends, the coverage and payment requirements will change. Under the FFCRA and the CARES Act, plans and issuers are not required to provide coverage for items and services related to diagnostic testing for COVID-19 that are furnished after the end of the PHE. If they provide such coverage, they may impose cost-sharing requirements, prior authorization or other medical management requirements for the items and services.

Department of Education:

There is current litigation happening with the pause of student loan repayment. If a proposed program is not implemented and the litigation has not been resolved by June 30, 2023, payments will resume 60 days after that. Estimated to be August 30, 2023.

Compliance Deadlines:

- *July 31, 2023 – PCORI Fees due.* The Affordable Care Act (ACA) created the Patient-Centered Outcomes Research Institute (PCORI) to study clinical effectiveness and health outcomes. To finance the Institute's work, a small annual fee—commonly called the PCORI fee—is charged on group health plans. Grandfathered health plans are not exempt.
- *July 31, 2023 – Deadline (unless extension is filed) for filing Health and Retirement Plan 5500 that run on a calendar plan year.*

State Updates:

Florida:

- *Florida Limits Vaccination Requirements.* Beginning June 1, 2023, employers in Florida are prohibited from basing any employment decision on documentation of vaccination; basing any employment decision on the knowledge or a belief about a person's COVID-19 vaccination status; requiring COVID-19 testing and basing any employment decision on a person's failure to take a COVID-19 test. Additionally, employers cannot require employees to wear face coverings that cover their mouth and nose with the exceptions for healthcare providers or face coverings are a standard occupational safety measure.
- *Florida: E-Verify Mandate Released.* Effective July 1, 2023, employers with 25 or more employees must use E-Verify for employment eligibility verification of new employees. This verification must be done within three business days of the new hire's start date, and employers must certify that they used the program on their first tax return of each calendar year. If an employer can't use E-Verify, the Employment Eligibility Verification form (Form I-9) must be used and the system's unavailability must be recorded (via screenshot, public statement, etc.). Employers cannot continue to employ someone after learning they are not eligible to work. Verification records must be kept for three years.

Georgia:

- *Kin Care has been updated to remove the sunset provision.* Effective May 1 2023, if an employer provides sick leave, they must allow employees to use up to five of their sick leave for the care of an immediate family member. This applies to employers with at least 25 employees and permit employees that work at least 30 hours per week to use up to five days of earned sick leave per calendar year. Employers may allow more.
- *Voting Leave Law expanded.* Effective July 1, 2023 employees may take up to two hours of leave to vote either early in person or on the day of a primary election. This also removes the exemption for employees who start work at least two hours after the polls open or end work at least two hours prior to the polls closing. Employers may designate the hours in the day that the leave must be taken.

Virginia:

- *RetirePath Virginia Retirement Program.* Beginning on July 1, 2023, the RetirePath Virginia retirement program will be accepting registration for Virginia employers with 25 or more eligible employees. The program plans to notify affected employers. The deadline for application employers eligible in 2023 is February 15, 2024.

Oregon:

- *New Hire Reporting Requirements for Independent Contractors.* Effective January 1, 2024, employers with contractors working in the state must file a report to the Oregon Division of Child Support.

Washington:

- *New Hire Reporting for Child Support.* The law defines a Newly Hired Employee as (i) an employee who has not previously been employed by the employer; (ii) or was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. <https://www.acf.hhs.gov/css/outreach-material/employers-required-report-rehires>
- *Lump Sum Reporting System established.* Employers are required to notify the division of child support before making any lump sum payment of more than \$500 to an employee with a child support order on file.

