



Preparing for Year-End 2025



Agenda

Important Dates

Forms

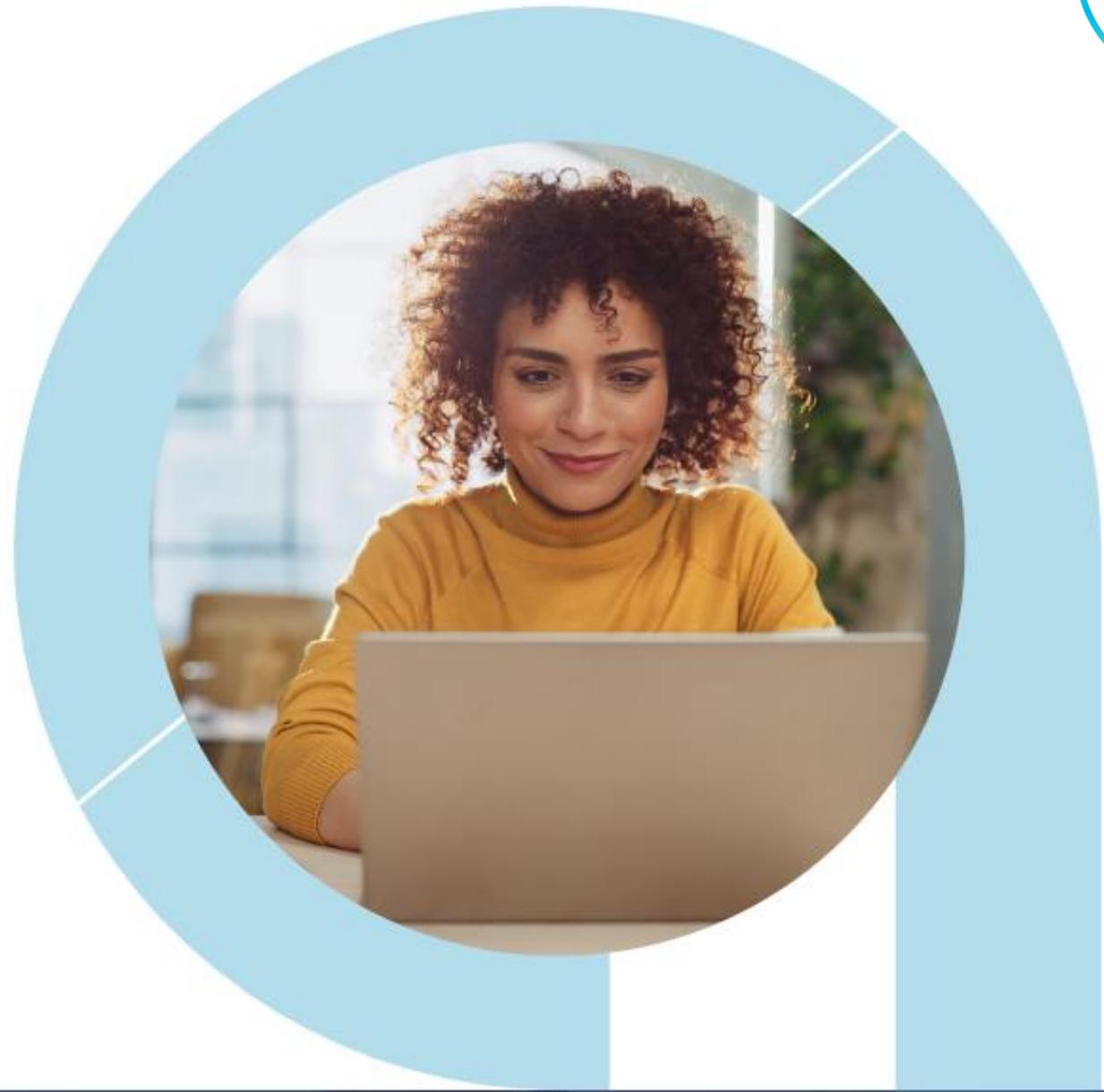
Considerations w/ Payroll

Year End Info/Resources

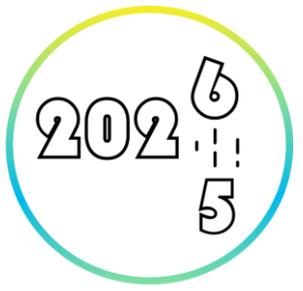
Website/Portal

FAQs / Resources

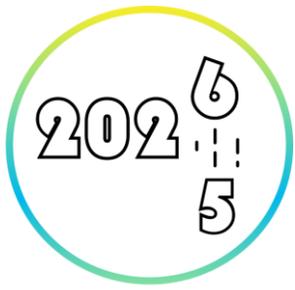
Appendix: W2 codes



Dates & Deadlines



- 12/01/2025** -Deadline for submission of Bonus Payroll Form & Additional Wage Adjustment Checklist
- 12/25/2025** - Asure Holiday & Bank Holiday. All Banks and Asure offices are closed
- 12/31/2025** - Last date a payroll can be processed and posted into 2025
(regular, bonus and wage adjustments payrolls)
- 01/01/2026** - Asure Holiday & Bank Holiday. All Banks and Asure offices are closed
- 01/05/2026** - Asure must close out 2025 year-end processing; anything submitted after 12PM on 1/5/26 will be considered late and will require tax amendments.
- 02/02/2026** - Deadline to furnish W-2s to Employees
(moved from Jan 31 because Jan 31 falls on Saturday)
- 02/02/2026** - Deadline to furnish 1099-NECs to Payees
(moved from Jan 31 because Jan 31 falls on Saturday)



Dates & Deadlines

Forms W-2 & W-3

By law, employers are required to file Forms W-2 & W-3 with the Social Security Administration (SSA) by **Monday, February 2, 2026**.

(adjusted due to January 31 falls on Saturday; applies to both paper and electronic filing)

Forms 1099

Forms 1099-MISC are due to IRS by March 2, 2026 for paper filing, or **March 31, 2026**, if filing electronically.

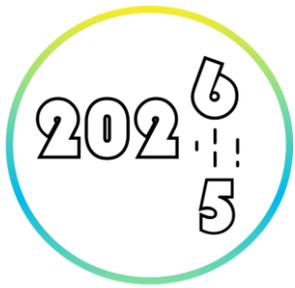
Forms 1099-NEC (for Independent Contractors) are due to IRS by **February 2, 2026**.

Forms 1094-C & 1095-C

Due to IRS by February 28, 2026, for paper filing, or **March 31, 2026**, if filing electronically.

Deadline for furnishing W-2s to Employees is
February 2, 2026

Deadline for furnishing 1099s to Payees is
February 2, 2026



DECEMBER 2025 Payroll Processing

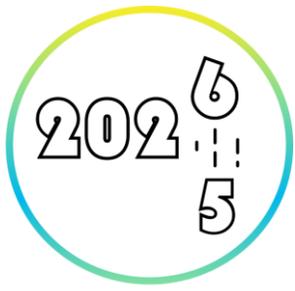
DECEMBER 2025 Payroll Processing

Day of the Week	Check Date	Submit by Day (no later than)	Submit by Date (no later than)	Submit Deadline
Thursday	12/18/2025	Tue	12/16/2025	12 Noon
Friday	12/19/2025	Wed	12/17/2025	12 Noon
Monday	12/22/2025	Thur	12/18/2025	12 Noon
Tuesday	12/23/2025	Fri	12/19/2025	12 Noon
Wednesday	12/24/2025	Mon	12/22/2025	12 Noon
Thursday	12/25/2025	<i>Asure offices and banks are closed for Christmas holiday</i>		
Friday	12/26/2025	Tue	12/23/2025	12 Noon
Monday	12/29/2025	Wed	12/24/2025	12 Noon
Tuesday	12/30/2025	Fri	12/26/2025	12 Noon
Wednesday	12/31/2025	Mon	12/29/2025	12 Noon



- FUTA Credit Reduction
- SUI wage base limits
- Form W-4 | Form W-2 | Form I-9
- Social Security & Medicare Taxes
- Retirement Plan Contribution Limits
- HSA / FSA Contribution Limits
- Reference Reminder

What's New for 2026



FUTA Credit Reduction

- **California** (subject to 1.2% reduction)
- **Connecticut** (subject to 1.2% reduction)
- **New York** (subject to 1.2% reduction)
- **U.S. Virgin Islands** (subject to 4.5% reduction)

The 2025 FUTA rate is 6.0% of first \$7,000 of EE wages.
With a credit reduction of 5.4%

Asure Clients

- ✓ Payrolls will process normally
- ✓ FUTA assessment calculated at end of December
- ✓ Clients alerted in Q/E package of amount to collect (along with any other quarter end variances)

What is a credit reduction state?

A state is a credit reduction state if it has taken loans from the federal government to meet its state unemployment benefits liabilities and has not repaid the loans within the allowable time frame. A reduction in the usual credit against the full FUTA tax rate means that employers paying wages subject to unemployment insurance (UI) tax in those states will owe a greater amount of tax.

The FUTA tax levies a federal tax on employers covered by a state's UI program. The standard FUTA tax rate is 6.0% on the first \$7,000 of wages subject to FUTA. The funds from the FUTA tax create the Federal Unemployment Trust Fund, administered by the United States Department of Labor (DOL).

Generally, employers may receive a credit of 5.4% when they file their [Form 940, Employer's Annual Federal Unemployment \(FUTA\) Tax Return](#), to result in a net FUTA tax rate of 0.6% (6.0% - 5.4% = 0.6%).

Some states take Federal Unemployment Trust Fund loans from the federal government if they lack the funds to pay UI benefits for residents of their states.

If a state has outstanding loan balances on January 1 for two consecutive years and does not repay the full amount of its loans by November 10 of the second year, then the FUTA credit rate for employers in that state will be reduced until the loan is repaid.

SUI Wage Base Limits for 2026

The wage base limit determines max State Unemployment Insurance tax that is calculated / collected on each employee.



We need your help! If you have received a notice of change to SUI rate for 2026, please forward to your Payroll Specialist

I-9, Employment Eligibility Verification

Use Form I-9 to verify the identity and employment authorization of individuals hired for employment in the United States. All U.S. employers must properly complete Form I-9 for every individual they hire for employment in the United States. This includes citizens and noncitizens. Both employees and employers (or authorized representatives of the employer) must complete the form.

On the form, an employee must attest to their employment authorization. The employee must also present their employer with acceptable documents as evidence of identity and employment authorization. The employer must examine these documents to determine whether they reasonably appear to be genuine and relate to the employee, then record the document information on the employee's Form I-9. Certain employers who choose to remotely examine the employee's documentation under a DHS-authorized alternative procedure rather than via physical examination must indicate they did so by checking the box provided. For more information, review the Special Instructions tab below.



**U.S. Citizenship
and Immigration
Services**

<https://www.uscis.gov/i-9>



Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

**USCIS
Form I-9**
OMB No.1615-0047
Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [instructions](#).

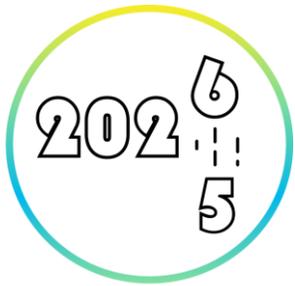
ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)				
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code			
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address		Employee's Telephone Number				
<p>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</p>			Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):						
			<input type="checkbox"/> 1. A citizen of the United States						
			<input type="checkbox"/> 2. A noncitizen national of the United States (See instructions.)						
			<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)						
				<input type="checkbox"/> 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)					
				If you check Item Number 4., enter one of these:					
USCIS A-Number		OR		Form I-94 Admission Number		OR		Foreign Passport Number and Country of Issuance	
Signature of Employee					Today's Date (mm/dd/yyyy)				
If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the Preparer and/or Translator Certification on Page 3.									

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

	List A	OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)			Additional Information		
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
					<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.
Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.					First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		



Reminders

Online fillable copies for recipients. You may complete and print Copies 1, B, C, 2 (if applicable), and D (if applicable) of Forms W-2, W-2AS, W-2GU, W-2VI, and W-2c on IRS.gov to provide to the respective recipient. An entry made in any one of these copies will automatically populate to the other copies. As before, Copy A cannot be completed online to print and file with the SSA and is posted on IRS.gov for informational purposes only.

Due date for filing with SSA. The due date for filing 2025 Forms W-2, W-2AS, W-2CM, W-2GU, W-2VI, W-3, and W-3SS with the SSA is February 2, 2026, whether you file using paper forms or electronically.

Extensions of time to file. Extensions of time to file Form W-2 with the SSA are not automatic. You may request one 30-day extension to file Form W-2 by submitting a complete application on Form 8809, Application for Extension of Time To File Information Returns, indicating that at least one of the criteria on the form and instructions for granting an extension applies, and signing under penalties of perjury. The IRS will only grant the extension in extraordinary circumstances or catastrophe. See [Extension of time to file Forms W-2 with the SSA](#) for more information. This does not affect extensions of time to furnish Forms W-2 to employees. See [Extension of time to furnish Forms W-2 to employees](#) for more information.

<https://www.irs.gov/instructions/iw2w3>

Social Security & Medicare

202⁶₅

**Social Security
Taxable wage
base increased
from \$176,100
to \$184,500**

Description	for 2026
Social Security taxable wage base - <i>increase</i>	\$184,500
Social Security tax rate - unchanged	6.2%
Social Security tax, maximum for 2026	\$11,439
Medicare tax rate - unchanged	1.45%
*highly compensated employees pay an additional 0.9% Medicare tax on any earnings over \$200,000 (employee only)	*net 2.35%



Contribution Limits for Retirement Plans

Description	for 2026
401k contributions:	
Maximum employee contribution - increase	\$24,500
Catch-up contribution - added age band	\$8,000 (50+) / \$12,000 (60-63)
Max employee + employer contribution - increase	\$72,000 (under 50)
403b contributions:	
Maximum employee contribution - increase	\$24,500
Catch-up contribution - added age band	\$8,000 (50+) / *\$11,500 (60-63)
Max employee + employer contribution - increase	\$72,000
SIMPLE IRA contributions:	
Maximum employee contribution - increase	\$17,000 Projected
Catch-up contribution - added age band	Finalized Info Pending
2025 Annual Compensation Limit	\$360,000
<i>This is the max annual compensation that can be considered for retirement contributions.</i>	



Flexible Spending



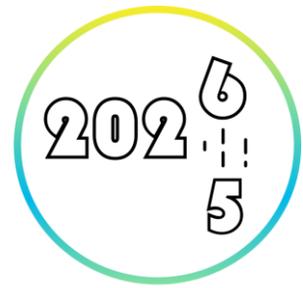
Health savings account

Changes to FSA / HSA Contribution Limits

Health - Flexible Spending Accounts (FSA)	for 2026
Contribution limit - increase	\$3,400
Maximum carryover limit - increase	\$680

Health Savings Accounts (HSA)	for 2026
Contribution limits:	
Self only- increase	\$4,400
Family- increase	\$8,750
HSA catch-up- unchanged (55+)	\$1,000

State Min Wage Increases



State	Current Rate	New Rate	Effective Date
Alaska	\$11.91	\$14.00	July 1, 2026
Arizona	\$14.70	\$15.15	Jan 1, 2026
California	\$16.50	\$16.90	Jan 1, 2026
Colorado	\$14.81	\$15.16	Jan 1, 2026
Connecticut	\$16.35	\$16.94	Jan 1, 2026
Florida	\$14.00	\$15.00	Sept 30, 2026
Hawaii	\$14.00	\$16.00	Jan 1, 2026
Maine	\$14.65	\$15.10	Jan 1, 2026
Maryland	\$15.00	\$16.00	July 1, 2026
Michigan	\$12.48	\$13.73	Jan 1, 2026
Minnesota	\$11.13	\$11.41	Jan 1, 2026
Missouri	\$13.75	\$15.00	Jan 1, 2026
Montana	\$10.55	\$10.85	Jan 1, 2026
Nebraska	\$13.50	\$15.00	Jan 1, 2026
New Jersey	\$15.49	\$15.92 / \$15.23	Jan 1, 2026
New York	\$15.50	\$17.00 / \$16.00	Jan 1, 2026
Ohio	\$10.70	\$11.00	Jan 1, 2026
Oregon	\$15.05	TBD	July 1, 2026
Rhode Island	\$15.00	\$16.00	Jan 1, 2026
South Dakota	\$11.50	\$11.85	Jan 1, 2026
Vermont	\$14.01	\$14.42	Jan 1, 2026
Virginia	\$12.41	\$12.77	Jan 1, 2026
Washington	\$16.66	\$17.13	Jan 1, 2026

Please note that your state may increase its minimum wage rate effective January 1, 2026. When you are ready to update this information, notify your CSR and confirm the new rates.

Changes to Salary Threshold for Exempt Employees

The U.S. Department of Labor has finalized a rule that increases the salary thresholds for exempt employees under the Fair Labor Standards Act (FLSA). Starting January 1, 2026, the salary threshold will increase to **\$70,304 annually**.

[Biden-Harris administration finalizes rule to increase compensation thresholds for overtime eligibility, expanding protections for millions of workers | U.S. Department of Labor](#)

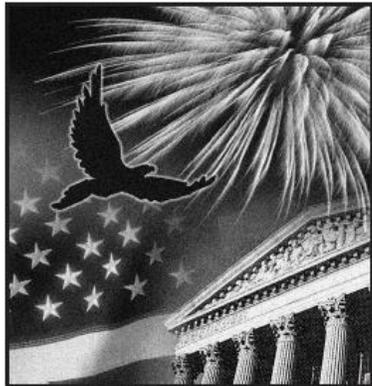
*Grid image generated by AI for reference only. Please confirm your state minimum wage requirements.



Publication 15-B

Employer's Tax Guide to Fringe Benefits

For use in 2025



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/vietnamese) (Tiếng Việt)

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Future Developments

For the latest information about developments related to Pub. 15-B, such as legislation enacted after it was published, go to [IRS.gov/Pub15B](https://www.irs.gov/Pub15B).

What's New

Cents-per-mile rule. The business mileage rate for 2025 is 70 cents per mile. You may use this rate to reimburse an employee for business use of a personal vehicle, and under certain conditions, you may use the rate under the cents-per-mile rule to value the personal use of a vehicle



Publication 15

(Circular E), Employer's Tax Guide

For use in 2025

Reference Reminder IRS Publication 15-B & Circular E (Pub 15)

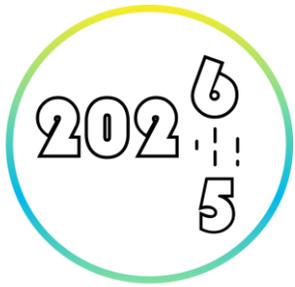
2026 Supplemental Tax Rate = 22%

2026 Mileage Rate TBA,
currently 65.5 cents per mile*

For 2026, the IRS mileage rates are as follows:

- Business purposes: 70-72 cents per mile (expected)
- Medical or moving purposes: 23-25 cents per mile (expected)
- Charitable purposes: 14 cents per mile (unchanged)

These rates are based on predictions and trends, as the official rates have not yet been released





- Forms for Year-End
- Client Portal
- Reminders
- Resources
- FAQs



Year-End Planning



Year-End Survival Guide

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■ This is your first go-to document, with dates, FAQs and Updates



Year-End 2025 Bonus Payroll Form

Co. ID# _____ Company Name _____

Notes & Reminders

- This form is only required if you are running a bonus payroll. Please complete **at least 3 business days before the bonus payroll submission date.**
- Failure to provide period range will result in us defaulting to using the check date.
- All bonuses **must** be submitted at least two business days prior to check date. **Runs be submitted well in advance.**
- Any payroll exceeding approved liability limits may require funding by W-2.

Bonus Payroll Type (mark all that apply)

- Process as a separate payroll.
- Process with a regular payroll run.
 - Include bonus with regular wages.
 - Issue a separate bonus check.

Bonus Amounts submitted are:

- Gross
- Net

Payroll Options (Check all that apply)

- Block Direct Deposit and Issue Live Checks.
- Block partial deposits. Leave only primary direct deposit.
- Block all scheduled deductions except for pensions (retirement).
- Block all scheduled deductions.
- Block the scheduled deductions listed: _____

I would like a comment to print on ALL checks: _____

Delivery Options (if different than usual delivery method)

- US Postal Service directly to Employee. (This option is not available for direct deposit.)
- Ground shipping to the business.
- Next Day Air shipping to the business.
- Client Pickup. (Where available – confirm with client.)



Year-End 2025 Additional Wage Adjustments Checklist

Co. ID# _____ Company Name _____ Date: _____

Notes & Reminders

- If you will be reporting additional wage amounts for tax year 2025, please check the appropriate options below and return to your payroll specialist **by Monday December 1, 2025.**
- If you do not have any additional wage adjustments, **you do not need to return this form.**
- Asure does not provide tax advice. Please consult your tax professional or legal counsel.
- Please contact your payroll specialist with any questions on this checklist, form, or anything else in the newsletter.

Third Party Sick Pay

- Checking this option indicates that I (the client) am expecting to receive notice from my Disability Insurance Carrier regarding payments made to employees for 4th quarter 2025 after December 31, 2025. Therefore, please hold off on processing my quarterly tax returns until I notify you that all disability information has been received and any additions to 2025 payroll data have been made.

- ### Insurance premiums for Group Term Life (GTL) – reporting required for excess premiums paid.
- We will be reporting GTL premiums (coverage over \$50,000), **Withhold all taxes.**
 - We will be reporting GTL premiums (coverage over \$50,000), **Block Fed & State taxes.**

Additional Manual Checks

- Any payroll related checks issued **outside of payroll system** must be reported and processed to update YTD figures for W-2s and tax liabilities. These should be processed with a regular payroll run.

Additional Wages (check all that apply)

- Allocated Tips
- Expense Reimbursements
- Non-Taxable Moving Expenses
- Taxable Moving Expenses
- Other: _____
- Other: _____

S-Corp Health Insurance (2% Shareholder)

- For reported insurance coverage we will **BLOCK** Federal / State withholding taxes.
- For reported insurance coverage we will **Withhold** Federal / State taxes.

Accident and health insurance coverage provided by an S-Corporation to its 2% Shareholder employees must be reported as income, and the cost of premiums must be reported as income on forms W-2.

Extra Bonus payroll runs - Please complete and return **Bonus Payroll Form**.
Misc Fringe Benefits - Please complete and return **Fringe Benefit Form**.

Forms not required if you do not have any additional bonuses or adjustments to report/pay for 2025

Asure Support



**YEAR END
TOOLKIT**

Small Business
Payroll



**YEAR END
TOOLKIT**

Mid-Market
Payroll



Payroll & Tax



Time & Attendance



Benefits

Create Support Case

Hello,
Please choose the product you need assistance with.

Account Name

--None--

* Which Asure Software product?

--None--

Next



Reminder: Year-End Adjustments

Please complete the Year-End Adjustment form and return as soon as possible.

Common year-end adjustments include:

- Void checks and manual entries
- Group Term Life (GTL), coverage in excess of \$50,000
- 3rd Party Sick Pay
- Personal Use of a Company Vehicle
- S-Corp Insurance Premiums
- Other Fringe Benefits

Deadline to request 2025 adjustments is 01/05/2026 by 12pm local time. Anything requested after that date may require amendments.



BONUSES

Remember to complete Bonus Payroll form if you will be processing Bonus payrolls

<https://www.asuresoftware.com/year-end-2025/>

2025 Year-End Preparation

Find your year-end resources below including: a webinar-on-demand, additional wage adjustments checklist, important dates and processing deadlines, and FAQs

Download Your Year-End Checklists and Instructions



Year-End Survival Guide

[Download](#)



Bonus Payroll Form

[Download](#)



Wage Adjustment Checklist

[Download](#)



Fringe Benefit Form

[Download](#)



- Verify Data used on W2 forms with the W-2 Edit Report
- Review remaining 2025 payroll calendar entries, as well as 2026 entries for accuracy.
- Keep in mind your company's holiday schedule

#CB001 The Bike Shop 2100 Inc

Company # CB001
StuartDemo
The Bike Shop 2100 Inc
1985 FREEDOM DR

Austin TX 78744
Name on Tax Return: Primary
Federal EIN: 123456789
State TX State EIN # N/A

W2 Edit Report (S162)

Check Date: 12/30/2021-1
Period Range: 12/19/2021 TO 12/25/2021
Week Number: Week #52

Please Verify all company and employee W2 information. Return this entire report with corrections, as soon as possible, before the end of the year.

Note: If you are doing a pension plan through payroll, the Pension box and Deferred Comp box does not need to be marked as yes.

		W-2 or 1099		W-2 Boxes		W-2 Override Name Info	
Last Name	First Name	SS#	EE#	Pension ?	Deferred Comp ?	Deceased ?	Statutory?
Administrator	Artie	999-22-3219	17	N	N	N	N
6902 Colony Park Drive	Apt E	TX	TX	N	N	N	N
Austin TX 78724		W-2	999-00-9878	N	N	N	N
Alien Ginseng		TX	12	N	N	N	N
1217 Timber Ridge Ave	Apt 4F	TX	TX	N	N	N	N
Penfield NY 14482		W-2	555-55-4561	N	N	N	N
Armstrong Dean		TX	26	N	N	N	N
1958 Newland Lane		TX	TX	N	N	N	N
Austin TX 78744		W-2	555-55-0003	N	N	N	N
Belding Richard C		TX	29	N	N	N	N
3521 Tigers Cir		TX	TX	N	N	N	N
Austin TX 78702		W-2	999-02-5321	N	N	N	N
Blevins Croquet		TX	15	N	N	N	N
5000 Meadow Run	Apt #32	TX	TX	N	N	N	N
Austin TX 78745							

Date Printed: 12/02/2021 10:12:40 AM

Page 1

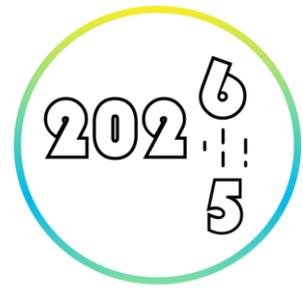
Bonus and Adjustment Payrolls

Please contact your Payroll Specialist to:

- Process Bonus Payrolls
- Report Year-End Adjustments
- Ask any questions, we're here to help

Important:

these should process BEFORE posting your last payroll of the year, and need to run with a regular payroll



Processing deadlines for December / January

- ✓ Normal processing deadlines - anything submitted after 12PM on 1/5/26 will be considered late and will require tax amendments.
- ✓ Banking Holidays may impact your processing schedule.
- ✓ Please contact your Customer Service Representative to verify any deadlines

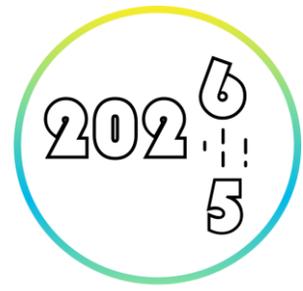
Missing Tax ID, SSN, Employee Address

- ✓ If we are missing your federal or state identification number or a social security number or address for any of your employees, please report this information to your Payroll Specialist. Federal and state agencies can impose penalties for every employee without a social security number. Please be sure to provide all pertinent information to your Customer Service Representative before your last 2025 payroll is processed.

Reporting Third Party Sick Pay (Disability Payments)

- ✓ By law, insurance companies have until January 15, 2026 to report to you any disability insurance benefits paid to your employees during 2025. Should you receive notification of such payment after reporting your last payroll for the year, please contact your Payroll Specialist immediately

****If you do not request your account be held for 3PS before **01/05/2026** amendments may be required to post those payments

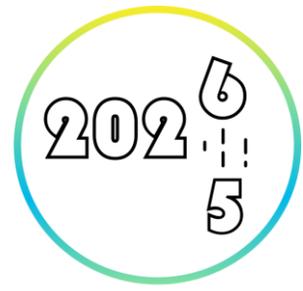


Fringe Benefits

- ✓ The value of personal use of company cars or other taxable cash or non-cash benefit must be included on Form W-2. Please report these benefits BEFORE your last payroll for the year. Reporting taxable benefits with cash wages allows the appropriate withholding taxes to be deducted from the employee's check. If these amounts are processed without wages, you may be required to pay the employee's portion of Social Security and Medicare taxes.

Unemployment Insurance Rate Changes for 2026

- ✓ *We do not automatically receive this information from your state(s).* When you receive these notices, it is very important that you send them to us at Asure so we can update our records. Different states release SUI rate updates at different times so please be sure to check when your state generally updates rates and be sure to get that information to Asure ASAP. Failing to do so could result in inaccurate filings and payments.
- ✓ **Please note:** RATE NOTICES RECEIVED AFTER THE IMPACTED QUARTER CLOSES WILL RESULT IN ADDITIONAL PROCESSING FEES FOR CORRECTING YOUR TAX LIABILITIES.



Void / Manual Checks with a Check Date for 2025

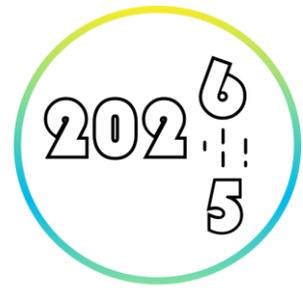
- ✓ If you have any void or manual checks that have not been reported to your Payroll Specialist, please be sure to do so by your final payroll run of 2025.
- ✓ Additional processing fees will apply if we have to re-run quarter/year-end to record these items.

Billing for Employee W-2 and 1099 returns

- ✓ The charges for 2025 employee W-2, 1095 and 1099-NEC forms will be deducted from your account with the last payroll in December.

Shipping out Employee W-2s and 1099s

- ✓ Printing and shipping of employee W-2s will commence after we have closed out the quarter and year, with shipments starting as early as 1/12/2026. Your assigned Payroll Specialist will be able to update you on the status of your W2 package.



Reminder: Review your PTO Plans

Does your plan(s) require a manual update of available (accrued) hours balances?
Do you need to update accrual rates for 2026?

Reminder: Changes to Medical, Dental, Vision

Will new deduction amounts go into effect for 2026? Be sure you report deduction changes ASAP to your payroll specialist.

Reminder: Holiday Changes to Payroll Schedule

Please reach out to your payroll specialist to confirm holiday submission and processing deadlines. Bank Holidays may alter your deadlines.

Reminder: Changes to Org Structure in Payroll

Please report any edits or additions to your department reporting structure that will go into effect in 2026.

Reminder: Confirm authorized payroll contacts

Confirm with your specialist that we have correct info on file for any authorized payroll contacts, such as phone number and email address.

Return Bonus and Wage Adjustment forms

Consider this your gentle reminder to get those forms returned to your assigned Payroll Specialist. *If you don't have adjustments / bonuses, no form is needed.*



Asure must close out the year on January 5, 2025, to ensure we can meet deadlines for tax returns and W-2s.

Forms W-2 are due to employees no later than January 31, 2026

Asure will begin shipping employee copies of W2s as early as January 12, 2026.



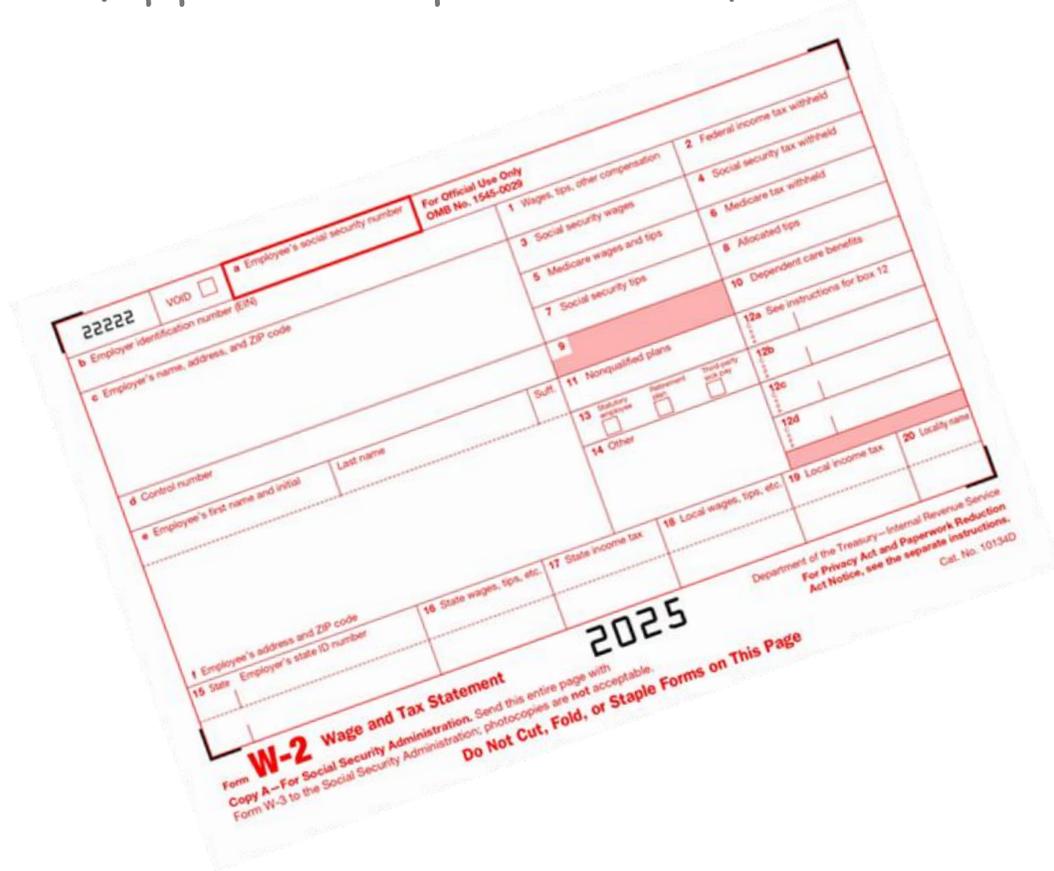


- ✓ Year-end is a state of mind, not a chronic illness
- ✓ We like our forms and checklists, you can too!
- ✓ Please remember deadlines
- ✓ Our **Payroll Specialists** are indeed special. They are ready to help

Disclaimer - We speak to the information based on what we currently see. Please contact your CPA for any additional validation for your business needs.



Appendix: Explanation of W2 Boxes



Form W-2 Wage and Tax Statement
2025

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page

Form W-2 Wage and Tax Statement. Send this entire page with Copy A—For Social Security Administration; photocopies are not acceptable. Form W-3 to the Social Security Administration.

Appendix



Forms W-2 are due to employees no later than **January 31, 2026**.

Asure will begin shipping employee copies of W2s as early as **January 12, 2026**.

Form **W-2** Wage and Tax Statement 2025

For Official Use Only
OMB No. 1545-0029

22222 VOID Employee's social security number

b Employer identification number (EIN)

c Employer's name, address, and ZIP code

d Control number

e Employee's first name and initial Last name

f Employee's address and ZIP code

15 State Employer's state ID number

16 State wages, tips, etc.

17 State income tax

18 Local wages, tips, etc.

19 Local income tax

20 Locality name

1 Wages, tips, other compensation

2 Federal income tax withheld

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

9

10 Dependent care benefits

11 Nonqualified plans

12a See instructions for box 12

12b

12c

12d

13 Statutory employee Retirement plan Third-party sick pay

14 Other

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
Cat. No. 10134D

Form **W-2** Wage and Tax Statement. Send this entire page with Copy A—For Social Security Administration; photocopies are not acceptable. Form W-3 to the Social Security Administration.

Do Not Cut, Fold, or Staple Forms on This Page



Asure *Appendix: Explanation of W2 Boxes*

Box 1 > Wages, Tips, Other Compensation

- Reportable compensation / wages are subject to Federal Income Tax (FIT)
- May exclude pre-tax deductions such as Section 125 (cafeteria plan) Insurance Premiums, 401k / 403b Contributions, etc

Box 2 > Federal Income Tax withheld

Box 3 > Social Security Wages

- Wages subject to Social Security Tax
- Does not include Tip Wages
- May exclude pre-tax deductions such as Section 125 (cafeteria plan) Insurance Premiums, 401k / 403b Contributions, etc
- Include any wages for which you deferred withholding and payment of employee social security tax

Box 7 > Social Security Wages

- Tip Wages subject to Social Security Tax





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Appendix: Explanation of W2 Boxes

Box 4 > Social Security Tax Withheld

- Note: Box 3 wages may be greater than box 1 wages since fewer items are exempt from Social Security

Box 5 > Medicare Wages and Tips

- Wages subject to Medicare Tax
- May exclude pre-tax deductions such as Section 125 (cafeteria plan) Insurance Premiums, 401k / 403b Contributions, etc

Box 6 > Medicare Tax Withheld

- Note: Box 5 wages may be greater than Box 1 wages since fewer items are exempt from Medicare. Box 5 wages may be greater than Box 3 social security wages as there is no limit for Medicare





Asure *Appendix: Explanation of W2 Boxes*

Box 10 > Dependent Care Benefit

- Total Dependent Care Benefit under Section 129
- If you feel data should display in this box but does not, please contact your Payroll Specialist

Box 11 > Non-Qualified Plans

- Earnings from Non-Qualified Plans

Box 12 > These are items required to be reported to the IRS, and may or may not have an impact on taxable wages

Box 12DD > Cost of Employer Sponsored Health Coverage. If you filed more than 250 W-2s in the previous year, you are required to report all EE & ER costs associated with Medical Health Care Insurance.

These items will be reported in Box 12 preceded by code "DD". The amount report under code DD is not taxable.

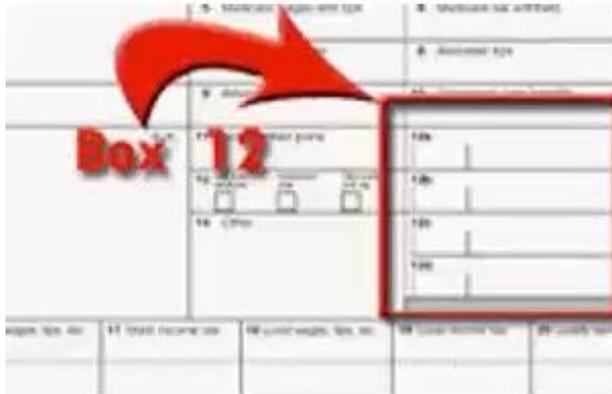




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Appendix: Explanation of W2 Boxes

Form W-2 Reference Guide for Box 12 Codes



A	Uncollected social security or RRTA tax on tips	L	Substantiated employee business expense reimbursements	Y	Deferrals under a section 409A nonqualified deferred compensation plan
B	Uncollected Medicare tax on tips (but not Additional Medicare Tax)	M	Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only)	Z	Income under a nonqualified deferred compensation plan that fails to satisfy section 409A
C	Taxable cost of group-term life insurance over \$50,000	N	Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (but not Additional Medicare Tax) (former employees only)	AA	Designated Roth contributions under a section 401(k) plan
D	Elective deferrals under a section 401(k) cash or deferred arrangement plan (including a SIMPLE 401(k) arrangement)	P	Excludable moving expense reimbursements paid directly to members of the Armed Forces	BB	Designated Roth contributions under a section 403(b) plan
E	Elective deferrals under a section 403(b) salary reduction agreement	Q	Nontaxable combat pay	DD	Cost of employer-sponsored health coverage
F	Elective deferrals under a section 408(k)(6) salary reduction SEP	R	Employer contributions to an Archer MSA	EE	Designated Roth contributions under a governmental section 457(b) plan
G	Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan	S	Employee salary reduction contributions under a section 408(p) SIMPLE plan	FF	Permitted benefits under a qualified small employer health reimbursement arrangement
H	Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan	T	Adoption benefits	GG	Income from qualified equity grants under section 83(i)
J	Nontaxable sick pay	V	Income from exercise of nonstatutory stock option(s)	HH	Aggregate deferrals under section 83(i) elections as of the close of the calendar year
K	20% excise tax on excess golden parachute payments	W	Employer contributions (including employee contributions through a cafeteria plan) to an employee's health savings account (HSA)	II	Medicaid waiver payments excluded from gross income under Notice 2014-7



Asure Appendix: Explanation of W2 Boxes

Box 13 > Statutory Employee, Retirement Plan, 3rd Party Sick Pay

- These boxes are checked depending on your company setup and information reported
- For more info please review the IRS Form W-2 instructions

Box 14 > Other

- Other amount is for information items that may be provided to the employee at the employer's discretion:

Union Dues, Uniform Allowance, Christmas Club etc...

Box 15 > State

- State postal code abbreviation and employer's Tax ID

Box 16 > State Wages, Tips

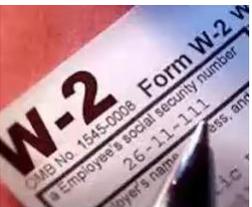
- Wages subject to specific state income tax

Box 17 > State Income Tax

- Specific State Income Tax withheld

Box 18-20 >

Similar to Boxes 16&17 but for Local Wages and Tax, if applicable



< end of presentation >

