



## Holiday Greetings from your RCS Union Software Team!

As 2023 comes to a close, we thank you for being part of the RCS community. We appreciate your business, and we are right by your side as you prepare for your important year-end obligations. This reference packet and our support team are here for YOU!

**This document contains valuable information about important year end forms and how to prepare for them.** Please, take some time to review them, print them, and have them on hand as you work.

**\*\*IMPORTANT\*\* New for 2023 W-2 and 1099 forms - New electronic filing requirements affect Forms W-2 that are required to be filed in 2024. Businesses that file 10 forms (no longer 250) or more must file W-2s and certain information returns electronically. See New electronic filing requirements for Forms W-2 for more information here: <https://www.irs.gov/forms-pubs/new-electronic-filing-requirements-for-forms-w-2>**

**This means if the total number of W-2s filed plus the total number of 1099s filed equals or is greater than 10, your Local must electronically file both W-2s and 1099s with the Federal government.**

Now, if all this year end activity seems a bit overwhelming, you have options. As in the past, for those who need more help than the RCS Support line can offer, the RCS Financial Services team is a great option for year-end form prep. Our Financial Services team can assure your LM, 990, 941, 940, W-2, 1099—any or all of it—will be prepared without worry. Please contact us for more information and pricing if you are interested.

Thank you,

**The RCS Union Software Staff**

**866-727-8291**

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#### ***The DOL's LM is completed on-line:***

**<https://olmsapps.dol.gov/efsui/>**

- Both the Financial Secretary and President must have current logins to submit the LM.
- Unions **must** register for a **new PIN annually**.

#### ***For Remote Software Support:***

***download join.me at:***

**[join.me/apps](https://join.me/apps)**

"Download" then run the installer; no registration or purchase required.

#### ***Triple-check your Officer Statuses for all officers for 2023 & 2024 before you start!***

Having the correct officers identified is the foundation for both LM and 990 form completion.

- **Update Employees** Update both the Officer and Officer Title Fields on the EMPLOYEE record. Using the year selector, be sure to update 2023 & 2024 on the employee record.
- **Update Key Officers in Settings** > All Settings> Client > General Settings

**Watch the RCS University video on this topic at: [RCS University](#) titled "Year End Prep – Updating Officer Statuses". Password: university.**

## W-2 Processing

W-2 and W-3 forms are printed on plain paper in RCSNG, no forms to buy.

**Before starting: Verify 941 quarterly forms match the W3 totals for the year.** Submitting inconsistent wage totals can draw unwanted IRS attention!

- From the top menu bar, choose **Reports > W-2/W-3/1099 tab > W-2 & W-3 forms**. Select & generate Form W-3 Transmittal of Wages and Tax Statements for Year 2023. Note the wages shown in Box 1.  
\$\_\_\_\_\_
- Gather the four quarterly 941 forms submitted to the IRS in 2023; add line two (Wages) from each to get the total wages you reported during the year. \$\_\_\_\_\_

**Compare the two. The total wages on the W-3 total in Box 1 should match the total wages reported on your 941s. These must agree before you continue.**

### How to Print W-2 Forms

1. From the top menu bar, choose Reports, then select the W-2/W-3/1099 tab. Then Select W-2 & W-3 forms
2. Indicate the Year required.
3. Select whether you are printing "**All W-2**"s or specific "Selected Employees".
4. Indicate which copy to be printed:
  - Employee Copies (B, C, 2, 2) → For mailing to the employees. (also ✓ Print Instructions)
  - Employer Copy D → For keeping with the local records.
  - Employer Copy 1 → For mailing to state, county, local departments as needed.
  - Copy A Red → For mailing to SSA, unless electronically filed. (Color printer required!) or
  - Copy A Black → For mailing to SSA, unless electronically filed.
5. Select which Template:
  - a. 2-Up (2 forms per page) for half sheet forms
  - b. 4-Up (4 forms per page) for quarter sheet forms

***Are you a visual learner?***

***Check out our video on creating your W2s, 1099s etc.***

***Tune in when it's convenient for you, learn at your own pace at:***

**[RCS University](#)**

There is also a link to RCS University on the Dashboard.

Password: university

6. Click on Generate button. The forms will be created in a .PDF file. Depending on your browser and preferences, you can open it and/or save it. We recommend you use Adobe Reader for best results.
7. Print the file. **\*\*Be sure to select "Actual Size" for correct alignment.**

#### Notes about mailing your employee copies:

- Employers are required to send instructions along with the W-2 forms sent to employees. Check the "Print Instructions" box when printing W-2s. It's also possible to select "W-2 Employee Instructions" and print as many copies as needed later from the print window.
- Half sheet W-2 window envelopes for 2-Up forms can be purchased at office supply stores.
- The W-2 menu offers a "Print Address" button. This option can print the appropriate employees' information on a sheet of mailing labels or directly to No. 10 style envelopes as desired.

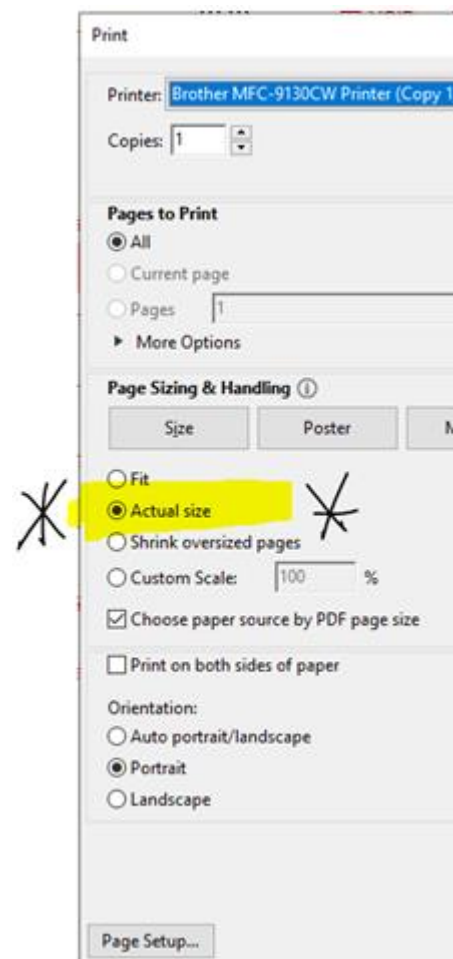
#### Social Security Forms/Filing:

**\*\*Employers filing 10 or more W-2s and 1099s combined must file electronically\*\***

Social Security Administration forms can be printed in red or black & white - or even better yet, they can be filed electronically instead. (Detailed steps on electronic filing to follow.)

When printing Copy A (Red) you must have a color printer that can print red color. Otherwise, select Copy A (Black). RCS does have permission for you to send black forms to Social Security office.

If you are allowed (less than 10 combined W-2 and 1099 forms) and decide to mail the W-2 Copy A forms to Social Security Office, then you MUST also print the Form W-3. Select W-3 Transmittal of Wages and Tax Statements and select Template Red (if you have a color printer) or Black.



The **due date** for filing 2023 W-2 Forms with Social Security is **January 31, 2024**  
...whether you file using paper forms or electronically.

#### To file W-3 and SSA Copies electronically with Business Services Online:

##### **Step 1 – Register NOW – information sent by mail may take up to 2 weeks**

**\*\* BSO is no longer accessible with BSO User IDs used in past years\*\***  
Registering yourself takes just a few minutes.  
However, requesting services to report wages with your local's Tax EIN may take weeks.

**\*\*Visit: [www.ssa.gov/employer](https://www.ssa.gov/employer) to learn more.\*\***

Check out their Helpful Tips at: <https://www.ssa.gov/employer/helpFulHintsInfographic.pdf>

## **Step 2 – In RCSNG, create an electronic file**

1. In RCSNG, select: "Create an electronic file (EFW2 format) to submit Copy A and W-3 to the Social Security Office".
2. SSA option displays on the screen and is marked
3. Select "Generate"
4. Enter User ID from step 1  
When the file is generated, save it to your desired location. (Do note that location so you can find it for Steps 3 & 4!). The file name is W2REPRTC.txt.

After creating the file, the user can log in to SSA website or use Accuwave to test the file and load to SSA website.

## **Step 3 – Verify the file is valid using Accuwave**

The SSA offers Accuwave software for testing W-2 files for accuracy on their website.  
(The program is no longer available for download.)

To run the software, users must login to Business Services Online (BSO).

1. Log in to BSO at <http://www.ssa.gov/bsowelcome.htm>
2. Click on Reporting Wages to Social Security to access the software.
3. Click on AccuWave Online



## **Electronic Wage Reporting (EWR)**

### **Reporting Wages to Social Security**

Forms W-2/W-3 Online

Forms W-2c/W-3c Online

Upload Formatted Wage File

AccuWave Online

#### Create/Resume Forms W-2/W-3 Online

- Create (fill in the form), save, print and submit Forms W-2 and W-3 with up to 50 forms W-2 per W-3. There is no limit on the number of Forms W-3 an employer can submit, even for the same Employer Identification Number (EIN).
- Up to 50 Forms W-3 can be saved at a time to be resumed/submitted at a later date. Each Form W-3 can have up to 50 Forms W-2 associated with it.
- A pre-submission PDF is provided to print the Forms W-2 for distribution to the employees and for the employer review.
- Read the [list of restrictions](#) to determine whether you can use Forms W-2/W-3 Online.

#### Save (or Print) Submitted W-2 Report(s)/PDF to Your Computer

A printable final PDF version of a wage report created and submitted using Forms W-2/W-3 Online can be saved to your computer. The final PDF(s) are available for download for only 30 days from the date of submission.

### **Submission Status**

#### [View Submission Status](#)

Check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).

### **Employer Report Status**

#### [View Employer Report Status](#)

Check wage report status or view errors for reports submitted for your company by a third party.

### **Resubmission Notice**

4. Accuwage Online

5. Scroll down the page and click on **W-2 (Regulars)**. Click on Start Testing:



## Electronic Wage Reporting (EWR)

### Reporting Wages to Social Security

[Forms W-2/W-3 Online](#)[Forms W-2c/W-3c Online](#)[Upload Formatted Wage File](#)[AccuWage Online](#)

#### AccuWage Online

This application allows you to check W-2 (Wage and Tax Statement) and W-2c (Corrected Wage and Tax Statement) reports for correctness before you send them to Social Security Administration.

**Warning** You still need to upload and submit your Formatted Wage File after testing it through AccuWage Online.

### Submission Status

[View Submission Status](#)

Check report status, errors, and notice information for previously submitted wage reports (Forms W-2/W-3).

### Employer Report Status

[View Employer Report Status](#)

Check wage report status or view errors for reports submitted for your company by a third party.

### Resubmission Notice

If you received a Resubmission Notice, you may use the following link to request a one-time 15-day extension of the deadline:

[Request an Extension to File a Resubmission](#)

- You will need information from the Notice to request an extension.
- You cannot extend if (a) the file has previously been resubmitted or (b) today is more than 45 days from the date on the Resubmission Notice.

US20200701111

US20200701111

For Testing Tax Year 2017 EFW2/EFW2C Submissions



#### DISCLAIMER STATEMENT

AccuWage Online identifies most of the common format errors and rejections. Please be aware that even if no errors are identified, there may still be errors.

**Important:** You still need to upload and submit your Formatted Wage File after testing it through AccuWage Online.



#### Information:

We suggest you always zip your file before running it through the application.

### Submission Type

\* Select Submission Type

- ☒ W-2(Regulars)  
☐ W-2c(Corrections)

[Start Testing](#)[Return to EWR Home](#)

[AccuWage Online Help Guide](#) | [EFW2 - EFW2C](#) | [AccuWage Online](#)

## 6. Browse to location of file and click open.

The file processing screen displays. When done processing:

### Test Results

File name: W2REPTC (1).txt  
**File has run 100% Complete**  
56 Record(s) Tested, 1 Records(s) with Issue(s)

### Records

Filter record(s) by level: [Issue Level Descriptions](#) ☐ Critical (0) ☐ Error (0) ☒ **Alert (1)** ☐ Info (0)

Record	Issues	Record Data
2	1	RE2017 341234579 0 UAW LOCAL 2021 Attn: Financial Sec. P O BOX 752 TIFFIN OH44883 N R 0 neilcin@bright.net

### Issue(s) for Selected Record # 2

Level	Reference	User Entry	Description
ALERT	Employer/Agent Identification Number (EIN) [Position 8-16]	341234579	This alert is informational only. Submitter EIN [Position 3-11] and Employer/Agent EIN [Position 8-16] are an exact match. Please verify that you intended to have the Submitter EIN and Employer EIN match before proceeding. No further action is needed if this was intentional.

[Test Another File](#) [View/Print Test Report](#) [Return to EWR Home](#)

- A warning about the EIN number is likely and acceptable.

*The submitter EIN and the employer EIN do match* when you are submitting your own file rather than a third party. This warning is no problem.

- If there are other errors or alerts, these must be addressed, or the W-2 file will not load. Correct the errors as directed, re-run the file in RCSNG, and re-test before proceeding.

## Step 4 -Upload file to Social Security Administration

Log into SSA system if you have not already. <http://www.ssa.gov/bsa/bsowelcome.htm>

1. Click on Log in.
2. Enter User ID and password. Make sure you check the agree to terms box.
3. Click on Report Wages to Social Security Administration.
4. Click on I Accept.
5. Click on Upload Formatted Wage File.
  - a. Click on Submit/Resubmit a Formatted Wage.



## Processing 1099-NEC, 1099-MISC and 1096 Forms

Form 1099-NEC, 1099-MISC & Summary 1096 Forms are printed on plain paper in RCSNG, no forms to buy.

1099 forms cover items not generally reported on other information returns. Non-incorporated vendors receiving \$600 or more in a calendar year for rents, prizes, gifts, services, or vendor compensation should be sent a 1099-NEC and/or a 1099-MISC at year end. Attorneys and arbitrator attorneys, even if corporations, are to be reported.

As of 2021, there are a few changes to 1099 forms. There are now three options under the 1099 (Type of Pay) menu within the Vendor Information screen: N NEC, M MISC, R Rents. NEC stands for Non-Employee Compensation and this option will generate a 1099-NEC.

**\*\* Important Note:** Please note if you sent payments totaling \$600 or more to RCS Union Software in 2023, then be sure to send us a 1099-NEC.

Refer to the 1099 instructions available on the IRS.gov website or call your auditor or accountant for more detail.

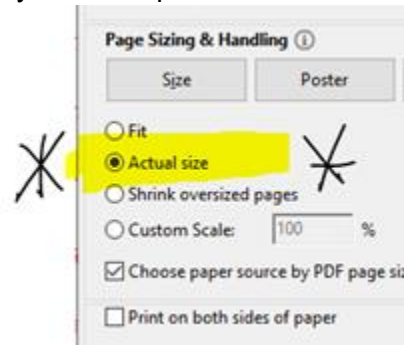
- ✓ **Determine which vendors need a 1099 form by running a Vendor Report...**  
From the Reports menu, choose **Income & Expense Reports > Vendor Detail Report**.  
Run it for the full year for Expense, List only Vendors paid \$600.00+, and report Totals Only.  
**Review the results. Any vendors who are *not* employees nor corporations, *but were* paid \$600.00 or more during the year, need 1099 forms.**
- ✓ **Important Step for 2023:** Verify those vendors are set up to print the correct version of the 1099 form.  
From the **Checks** Menu, choose **Vendors**. Review each vendor identified above as follows:
  - Tax ID/SSN is required; format xxx-xxx-xxxx for individuals and xx-xxxxxxx for other.
  - 1099 (Type of Pay) should be selected from the drop list
    - **Choose option R Rents** to print rents on 1099-MISC box 1
    - **Choose option M MISC** to print prizes/gifts on 1099-MISC box 3
    - **Choose option N NEC** to print all other non-employee compensation on 1099-NEC box 1.

Vendor name and address must be filled for the 1099 Form. **If desired, you can review a specific vendor and look over the individual checks and totals for the year:**

From the **Reports** menu, choose **Income & Expense Reports**, then **Vendor Detail Report**. For details, choose a specific vendor and details for the year.

- ✓ **Verify that the local's "Employer ID No:" and address information are correct.**
  - Under **Settings**, select **Financial, General Client Settings**. Review the local's address.
  - Under **Settings**, select **Financial, Employer Settings**. Review the Tax ID numbers.
- ✓ **Print the 1099 Forms.**

1. From the **Reports** Menu, select the **W-2/W-3/1099** tab.
2. Select the 1099 & 1096 button on the left column.
3. Indicate the Year
4. Select Report Type 1099 and indicate which copy of the form. A phone number is required and will likely be pre-filled from the General Client Settings.
5. To run all vendors as identified above, choose option “Only Vendors paid \$600 or more”. (It's also possible to select individual vendors if needed.)
6. Click “Generate.” Your 1099 forms will be created. Review in Adobe Reader.  
**\*\* Select “Actual Size” in Adobe Reader for correct alignment before printing.**



✓ **Print the 1096 Form**

Form 1096 is the summary of the 1099 forms being sent to the IRS, it should be sent to the IRS with the Copy A for each vendor. You will need to send a separate 1096 for each type of 1099 you file. For example, if you file both 1099-MISC and 1099-NEC, you will need to send two 1096's. When submitting forms to the IRS, put the 1096 with 1099-NEC marked together with the 1099-NEC forms and the 1096 with 1099-MISC marked together with 1099-MISC forms.

✓ **Mailing Envelopes**

- 1099 window envelopes are available at office supply stores.
- The 1099 menu offers a “Print Address” button. This option can print the appropriate vendors' information on a sheet of mailing labels or directly to No. 10 style envelopes as desired.

**\*\*IMPORTANT\*\* New for 2023 W-2 and 1099 forms - New electronic filing requirements affect Forms W-2 that are required to be filed in 2024. Businesses that file 10 forms (no longer 250) or more must file W-2s and certain information returns electronically. See New electronic filing requirements for Forms W-2 for more information here: <https://www.irs.gov/forms-pubs/new-electronic-filing-requirements-for-forms-w-2>**

**This means if the total number of W-2s filed plus the total number of 1099s filed equals or is greater than 10, your Local must electronically file both W-2s and 1099s with the Federal government.**



## 2023 LM Prep

The steps below document the process we use here at RCS to verify a local is ready to start the LM report. These cross-checks and tips before starting can prevent wasted time and effort!

### 1. Grab last year's LM for comparison:

LM2: Note the 2022 ending cash figure in line 22, column B

LM3: Note the 2022 ending cash figure in line 25, column B

**If needed, you can retrieve past LM filings on the DOL's site:**

1. Go To: <https://olmsapps.dol.gov/query/getOrgQry.do>
2. Retrieve your local either by
  - Enter your LM File Number & click <submit>
  - or "search by":
    - i) Select by your union type. IE UAW = UAW-AUTO WORKERS AFL-CIO next to "Union Name by Abbreviation"  
(It's about 1/10<sup>th</sup> of the way down the huge list of Union Names! Not at the bottom as expected.)
    - ii) Fill in your local number next to "Designation Number"
    - iii) Select <Submit> at bottom of screen to see matching results.

### 2. Run the 2023 A-43. Compare & review.

From the top menu, select **Reports**, then the **Financial** Tab. Run the Cash & Fund Summary Report for December of 2023 (all funds).

- a) Verify that the "Total Cash Assets-Previous Month" for January 2023 matches the number found above on the 2022 LM (line 22 or 25, column B).
- b) Verify that the Balance to Account, Total Cash Assets, and Total Funds match each month on the A-43.

### 3. Run the LM Worksheet

From the top menu, choose **Reports** then the **LM Tab**. Run the **LM Worksheet** for 2023 and review. Watch out for any "Error" warnings or any other unexpected results.

Check out the local's officers for the year on the worksheet for LM3. LM2 filers can review them by running **Schedule 11**. Make any needed corrections before proceeding!

Contact our support (866-727-8291) with any concerns.

### 4. Run the Financial Report for the year

From the top menu, choose **Reports** then the **Financial** Tab. Run the Financial Report for the year.

- a) Verify that the income on the Financial Report and the Total Receipts on the LM Worksheet match.
- b) Verify that the expenses on the Financial Report and the Total Disbursements on the LM Worksheet match. There may be a variance if you have any voids from a previous year- this is acceptable.  
→Rounding can result in a variance of a few dollars- this is acceptable.



**If any of the above don't match, then your data is not yet in balance.  
Review and correct this before you continue!**

5. Confirm that your **federal tax payments (941)** throughout the year are split between accounts 383, 384, 402. You can see these amounts on your LM Worksheet.
- LM3 filers – review expense lines 48 (for account 402) and line 53 (for 383 & 384)
- LM2 filers – review expense lines 65 (for account 402) and line 67B (for 383 & 384)

To review how your federal tax checks should be recorded in the software – check out our RCS University video titled “EFTPS Payments Towards 941” at: [RCS University](#)

There is also a link to RCS University on the Dashboard. Password: university

2021 LM-2 TOTALS BY ITEM NUMBER

LM Item Number	LM Total	Account Number	Account Description	Account Total
64	2663			
		489	Collections Disbursed Gate&Shop Exchange	2338.15
		780	Voluntary Contribution (CAP)Fwd-Exchange	325.00
65	49761 ** <i>These are taxes directly on the employer</i>			
		402	FICA Employer OASDI and HI (941)	46505.95
		403	Unemployment Taxes Federal (940)	1568.58
		404	Unemployment Taxes State	1686.25
67A	-136893		Less Total Withheld (Enter as positive on Statement B)	
67B	145405 ** <i>These are employee tax deductions forwarded</i>			
		383	Federal Income Taxes (941) Forward	65997.29
		384	FICA-Employee OASDI and HI Forward	46505.95
		385	State Income Taxes Forward	31745.83

- Generally account 402 and 384 will match.  
 - Note that your withholding and forwarding may not match up due to time lag between the check deduction and actually making the payment forward.

## 6. Officer Updates

- a) **Officer Status (As of 12/31/2023) – Update the “Officer” field on the employees’ 2023 & 2024 Personal Info tab.**

If the employee held no position during the year, then this field should be **blank**.

- o **New Officer** = Newly Elected during the year, still holds position as of 12/31.
- o **Continued Officer** = Continued from the previous year, still holds the position as of 12/31.
- o **Past Officer** = Held an officer title during the year, but not as of 12/31.

- b) **Officer Title & Address** – Confirm that all officers have accurate and current titles and addresses.

**We can’t stress the importance of this step enough** – the employee records **must** show the correct officer statuses at year end **before you start the LM**. Changing officer statuses later generally requires reloading **ALL** of the expense schedules.

If you have trouble with the steps above – check out our RCS University video titled “Year End Prep – Updating Officer Statuses” at: [RCS University](#)

There is also a link to RCS University on the Dashboard. Password: university



\* LM3 filers can stop here. \* LM2 filers please continue...

## 7. LM2 Check Up - Look out for Warnings!

From the top menu, choose **Reports** then **LM**. Select the **Schedules** option, then **All Schedules & Exports**.

- If a red box like the one pictured below appears, fix the errors as prescribed. Errors will relate to vendors whose transactions total \$5,000 or more. These vendors will be itemized and imported into your LM2. Errors will relate to the vendor name, address, business type or purpose.

The screenshot shows the 'Financial Reports' section of a software interface. The top navigation bar includes 'Dashboard', 'Members', 'Checks', 'Income', 'Balancing', 'Reports', 'Grievance', and 'Settings'. Below this, the 'Financial Reports' section has tabs for 'Income & Expenses', 'Financial', 'Tax', 'Employee', 'W-2/W-3/1099', 'LM/990 Prep Wizard', 'LM', '990', and 'AUX'. The 'LM' tab is selected. On the left, there's a 'Year' dropdown set to '2022' and a 'Total Receipts' of '\$4,659,692.61'. Below this are three radio buttons: 'Worksheet', 'Schedules' (selected), and 'Verification Reports'. A 'Generate' button is at the bottom of this section. The main area is titled 'Schedules' with a link to 'Schedule Export/Import Instructions'. It lists various schedule options, with 'All Schedules & Exports (872)' selected. A red warning box on the right, outlined in yellow, contains the following text:

**Correct the following errors before exporting:**

--- SCHEDULE 15---  
Vendor: 307 City of Arlington  
- Business Type Missing

--- SCHEDULE 17---  
Vendor: 214 American Cancer Society Attn: MSABC of North Texas 8W2AC  
- Incomplete Address

At the bottom of the main area, there is a 'Disclaimer' box with the text: 'DISCLAIMER - The information returned on these reports is only as accurate as the data entered via checks, receipts, etc throughout the year. RCS is not responsible for incorrect figures.' and an 'Accept' checkbox.

- If the red warning box does not appear, then there are no itemized vendor-related informational errors.

## 990 E-File Requirements

RCS Union Software is an IRS Authorized E-File Provider. We can perform this 990 Form E-filing service for any Local, whether our servicing team prepares your forms or you self-prepare them. All you will have to do is complete a short authorization form (8879TE) giving RCS your permission to file on your behalf.

**990 Long Form Filers:** Your 990 forms must be submitted electronically with the assistance of an IRS-authorized E-File provider. RCS offers the e-filing service for your self-prepared 990 Long Form for \$355.

**990-EZ Filers:** Forms 990-EZ must also be filed electronically with an IRS-authorized E-File provider. RCS offers e-filing service for your self-prepared 990 EZ Form for \$205.

The 990 Forms for 2023 are not yet available on IRS.gov. The RCS software will be updated to offer the current forms shortly after they become available.

If you are interested in a quote for RCS to prepare your 990, please reach out to [abby@rcsunionsoftware.com](mailto:abby@rcsunionsoftware.com).

## Updating your Tax Rates for 2024

RCS Admins maintain the Federal and State Tax tables in RCSNG as changes are announced.

**However, any changes to your City and/or Local taxes are managed in Settings by the client- you!**  
When you are notified of any such change, update these as follows:

Go to **Settings > All Settings > Financial** > then select City or Local taxes as necessary.  
Notice each year will have a separate entry for any taxes entered, you can maintain any changes here.

### Settings

**City Taxes Setup**

2024

+ add delete

Description	Percentage	Taxable Limit	Withheld Limit	Enabled By Default?
-------------	------------	---------------	----------------	---------------------

## 2023/2024 FUTA: Employer's Annual Federal Unemployment Rate

**Please remember to complete your IRS Form 940, Federal Unemployment (FUTA), for the year 2023.**  
This report **MUST** be filed with the IRS by February 1, 2024. Select Reports/Tax and report Form 940.

For 2023, because some states have outstanding federal unemployment loans again, those states have FUTA credit reductions for 2023. Employers in those states should also complete Schedule A when preparing the 940.

For most states, the 2023 effective FUTA rate remains .6%  
2023 Schedule A states include **California and New York** where the effective rate will be 1.2%

**No manual 2024 FUTA updating** is necessary, these 2024 rates of .6% will be applied by administrators. The Schedule A states additional payments will be calculated in the worksheets as well as Form 940 and Form 940 Schedule A.

The 2024 FUTA rate can remain at .6% with a limit of \$7,000. There may be credit reduction states again in 2024; but the IRS won't provide an official list until November of 2024.

## 2024 State Unemployment & Withholding Limit Changes

Each RCSNG client must maintain their individual SUTA (State Unemployment) rate in the software settings.

These rates are unique to each employer and can change periodically.  
Watch for mailings directly from your state, and if in doubt, please contact them directly.

Update your SUTA rate settings as follows:

- 1) From the top Main Menu Bar, choose **Settings**, then **All Settings** in the **Financial** folder on the left menu, choose **FUTA/SUTA Setup**

Settings

Client

Financial

- Account Groups
- Check Template
- City Taxes
- Deductions
- Employer Settings
- FICA/MECA Setup
- Financial Committee
- FUTA/SUTA Setup**
- Local Taxes
- Other Asset Setup
- Payroll Tax
- Repay Groups
- Year To Date Codes
- Units

FUTA/SUTA Setup

2024

Tax Code	Limit	Rate
IN	9500	0.7%
F	7000	0.6%

+ add delete

FUTA/SUTA Setup

Tax Code: Indiana

Tax Limit: 9500.00000

Tax Rate: 0.700000 %

Save

- 2) Update (or create) the **2024** record for your state.

Note the following published/currently known SUTA limits for 2024:

RCS administrators will apply a one-time update for the 2024 limits.

Alabama	\$8,000	District of Columbia	\$9,000	Kansas	\$14,000
Alaska	\$48,600	Florida	\$7,000	Kentucky	\$11,400
Arizona	\$8,000	Georgia	\$9,500	Louisiana	\$7,700
Arkansas	\$7,000	Hawaii	\$61,800	Maine	\$12,000
California	\$7,000	Idaho	\$53,300	Maryland	\$8,500
Colorado	\$23,800	Illinois	\$13,271	Massachusetts	\$15,000
Connecticut	\$25,000	Indiana	\$9,500	Michigan <sup>1</sup>	\$9,500
Delaware	\$10,500	Iowa	\$38,200	Minnesota	\$42,000
				Mississippi	\$14,000



Missouri	\$10,000	North Dakota	\$43,200	Texas	\$9,000
Montana	\$43,000	Ohio	\$9,000	Utah	\$48,000
Nebraska	\$9,000; \$24,000 <sup>2</sup>	Oklahoma	\$27,000	Vermont	\$14,300
Nevada	\$40,600	Oregon	\$54,100	Virginia	\$8,000
New Hampshire	\$14,000	Pennsylvania	\$10,000	Washington	\$68,500
New Jersey	\$42,300	Rhode Island	\$31,800; \$29,700 <sup>2</sup>	West Virginia	\$9,000
New Mexico	\$31,500	South Carolina	\$14,000	Wisconsin	\$14,000
New York	\$12,500	South Dakota	\$15,000	Wyoming	\$30,900
North Carolina	\$31,200	Tennessee	\$7,000		

\* Wages to be announced.

<sup>1</sup> For each year when Michigan's unemployment trust fund balance was sufficiently high during the previous year, Michigan employers not delinquent in paying unemployment-related amounts are assigned a reduced taxable wage base.

<sup>2</sup> Experienced Nebraska and Rhode Island employers that are assessed the maximum unemployment tax rate are assigned a higher wage base.

Source: <https://apspayroll.com/resources/payroll-taxes-rates-changes/suta-wage-bases/>