



## **CIRCULAR INFORMATIVA 2017-01**

12 de enero de 2017

### **DIRECTORES DE FINANZAS Y DIRECTORES DE RECURSOS HUMANOS**

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Comisionado

### **ADQUISICION DEL PROGRAMA PARA COMPROBANTES DE RETENCIÓN Y DECLARACIONES INFORMATIVAS PARA EL AÑO 2016**

Durante los últimos años la OCAM ha provisto a los municipios un programa para la impresión y generación de los archivos en medio magnético de los Comprobantes de Retención (Formulario 499R-2/W-2PR) y las Declaraciones Informativas (Formularios 480.5, 480.6A y 480.6B), a ser enviados al Departamento de Hacienda y el Internal Revenue Service (IRS). No obstante, durante el proceso de Transición, no se pudo finalizar la contratación para la actualización de la aplicación para el 2016.

El IRS en la publicación 42-007 (Anejo), notificó que la fecha límite para la radicación de las Declaraciones Informativas correspondientes al año 2016, es el **31 de enero de 2017**. El IRS no concede prórroga para el cumplimiento con dicho término.

Debido a lo antes expuesto, el municipio que no ha completado la migración del SUCM al nuevo sistema de contabilidad contratado con las compañías privadas, deberá hacer los trámites para comprar un programa que provea la impresión y generación de los Comprobantes e Informativas según los requerimientos del Departamento de Hacienda y el IRS.

De surgir alguna duda, favor comunicarse al Área de Sistemas de Información al teléfono (787) 754-1600 a las extensiones 321 o 258.

Anejo

*This document is reissued every tax year and may be updated at any time to ensure that it contains the most current information. The latest version will be indicated in the header of the document. A "Version Change Log" will indicate what has changed from the initial publication.*

## WHAT'S NEW

### Record Changes

- The RE Employer Record (position 174) "Kind of Employer" field descriptions have been modified. The value set remains the same.

### Other Changes

- For Tax Year 2016, two versions of AccuWage are available to test your EFW2/EFW2C Wage Reports: AccuWage Online and AccuWage Downloadable.
- **For tax year 2016, both electronic and paper filers must file wage reports by January 31, 2017.**
- **Filing Reminders:** Please see the IRS TY16 General Instructions for new information concerning late filer penalties.
- **Section 2.10 Household Employees:** Additional information has been provided on Household reporting.
- **Section 4.7 – RW Record – Employee Wage Record:** Additional information has been provided for the money fields Social Security Wages, Social Security Tips, Social Security Tax, Medicare Wages and Tips and Medicare Tax (positions 210-264) if the Employment Type is Household (H) and the amounts reported are less than the annual Household minimum amount for the reported tax year.
- **Section 4.7 – RW Record – Employee Wage Record; Section 4.8 - RO Record - Employee Wage Record; Section 4.10 – RT Total Record; and Section 4.11 – RU Total Record** now include the Box 12 Code, where applicable. *(For example, Non-Taxable Combat Pay (Code Q))*
- **Section 4.10 – Total Record:** Additional information has been provided for Social Security Wages, Social Security Tips, Social Security Tax, Medicare Wages and Tips and Medicare Tax (positions 40-114) if the Employment Type is Household (H) and the amounts reported are less than the annual Household minimum amount for the reported tax year.
- **Section 16.0 Appendix H: Maximum Wage and Tax Table:** This table has been modified to include tax year 2016 Social Security wage amount changes, including Household wages.
- The Social Security Wage Base for tax year 2016 is \$118,500.
- The employer and employee tax rate for Social Security will be withheld at 6.2 percent (up to \$7,347.00).
- The 2016 Social Security and Medicare coverage threshold for Household employees is \$2,000.
- Some editorial changes and corrections for clarification have also been made.

### Important Notes

The Social Security Administration (SSA) will return electronic and paper wage reports which contain a W-2 with any of the following conditions:

- Medicare Wages and Tips less than the sum of Social Security Wages and Social Security Tips;
- Social Security Tax greater than zero and Social Security Wages and Social Security Tips equal to zero; and
- Medicare Tax greater than zero and Medicare Wages and Tips equal to zero.