



HowardSimon

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Happy Holidays!

As always, we would like to extend our gratitude to all our long-time clients, as well as to those just joining us – Thank You and Happy Holidays! Below you will find a link to our 2015 Year-End Payroll Guide, as well as some important information. Please do not hesitate to contact us with any questions. A copy of the guide and the calendar will also be included as a hard copy in an upcoming payroll package.

- [Click Here to Access the 2015 Year-End Guide](#)
- [Click Here to Access the 2016-2017 Payroll Calendar](#)

This year we would like to highlight two very important items that are also described in detail in the Year-End Guide:

- 1) **January 1st, 2016 falls on a Friday and is also a Federal Reserve Holiday.** Many companies have their default holiday setting in the payroll system set to automatically accelerate their check date in the event it falls on a holiday. If this applies to you, that would mean that your check date would be moved from **2016** to **December 31, 2015**. Please be advised that this may create an extra payroll process in 2015. Consult your payroll calendar to ensure that you are processing on your desired check date.

Please Note: There are 53 Friday's in 2016, so please take this under consideration when reviewing your payroll calendar.

- 2) ACA compliance and reporting is required for all Applicable Large Employers (ALEs). ALEs are defined as those employers with 50 or more full time equivalent employees. *HowardSimon* has published detailed instructions on how to handle the new reporting information. This information can be found at: <http://www.hsimon.com/healthcare-reform.html>.

We are asking that all of our clients please complete the *HowardSimon* ACA questionnaire. If you have not done so already, please take a moment to do so now by [clicking here](#).

Thank You and Happy Holidays!