



STU Legal Alert - January 2017

Happy New Year!

As we brace ourselves to face the developments, challenges and opportunities of the new year, here are a few items that are right on the horizon that will impact how companies report to the Federal government information pertaining to the income earned by their workers and the identity and employment authorization for each of their employees.

USCIS Form I-9

As you know, under the Immigration Reform and Control Act of 1986, employers are required to verify the identity of each newly-hired employee (re-hired employee) and confirm each person's authorization to legally work in the United States of America. This verification of each employee's identity and employment authorization is done through the completion and submission of USCIS Form I-9, Employment Eligibility Verification ("Form I-9"). (<https://www.uscis.gov/i-9>).

Effective January 22, 2017, every employer must use the most-recently revised Form I-9 (dated November 16, 2016) to verify each newly-hired employee's identity and ability to legally work in the U.S.

Some of the revisions made to the new Form I-9 include the following:

- Each employee is required to provide other last names he/she/they has/have used. Prior to this change, the form simply asked for "other names" used. The revision emphasizes the need to provide not just any other name used but specifically any other last names used (maiden names, former married names, other family names, etc.).
- The revised form now allows each employee to indicate if multiple preparers and/or translators were used to complete the form.
- The revised form provides a dedicated area for an employer or its authorized representative to provide any additional information about the employee's documentation.
- The revised form provides the instructions on a separate page from the portions of the form that must be completed by the employee and the employer. The instructions page provides specific instructions for completing each field.
- Finally, USCIS is reporting that the revised Form I-9 is easier to complete on a computer. The revised forms include drop-down menus and calendars for filling in dates, on-screen instructions for each field and easier access to the full instructions.

As you may know, all employers are required to obtain completed Forms I-9 from each employee regardless of the number of employees it hired. Form I-9 forms the core of the E-Verify program but the remainder of the requirements of E-Verify is voluntary for most employers.

IRS Form W-2

January 31, 2017 is an important date on the calendar of companies that have employees who were paid compensation during 2016 for work they performed.

A company is required to issue an IRS Form W-2 (<https://www.irs.gov/pub/irs-pdf/fw2.pdf>) to each employee to whom the company paid compensation during any portion of the 2016 tax year. Copies B, C and 2 must be furnished to the employee by January 31, 2017. This deadline applies regardless of whether the company files its Forms W-2 electronically or by paper. Also, the company is required to submit to the Social Security Administration Copy A of the Form W-2 no later than January 31, 2017.

If you have any questions about any employment law issues you may be facing, please contact *Nwa'ndo Ume-Nwagbo* by phone at 404-418-8492, ext. 103 or by e-mail at: neu@stulawgroup.com.

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