





FSLG

MISSION STATEMENT

Provide Federal, State, Local, and Quasi-Government customers top quality service by helping them to *understand and comply* with the applicable tax laws and to protect the *public interest* by applying the tax laws with *integrity and fairness* to all.

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Historical Overview

-1951 *Section 218 of the Social Security Act Allowed State and Local Governments to participate in Social Security.*

-1987 *IRS Started Collecting FICA from State and Local Governments.*

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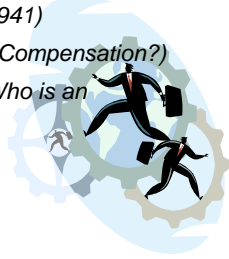
Historical Overview

-1997 *The 218 Initiative was implemented nationwide.*

-*Significant resources had not been devoted to Federal Agencies or Quasi-Government Entities Compliance prior to this.*

Education & Outreach

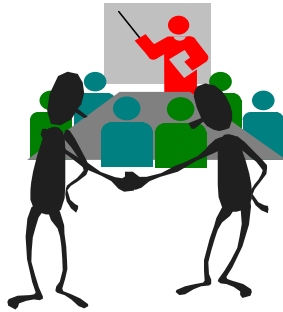
- W-2 & 1099 Misc Compliance
- Federal Return Filings (941)
- Fringe Benefits (*What is Compensation?*)
- Worker Classification (*Who is an Employee?*)



Education and Outreach

Methods

1. National Phone Forum
2. Local Phone Forum
3. Webinars
4. Publications
5. Correspondence



How Do We Work With Taxpayers?

Compliance Checks

Contact with the customer that involves a review of filed information and tax returns of the entity

Examinations

The systematic inspection of the books and records of a taxpayer for the purpose of making a determination of the correct tax liability

Compliance Categories

Compliance can be broken down into seven categories:

- | | |
|--------------------------|-------------------------|
| 1. Social Security | 5. Fringe Benefits |
| 2. Medicare | 6. International Issues |
| 3. Retirement Plan | 7. Information Returns |
| 4. Worker Classification | |

FSLG website facilitates

compliance: www.irs.gov/government-entities/federal-state-&-local-governments.

Publications:

1. 963 Federal-State Reference Guide
2. 15 Employers Tax Guide
3. 15-A Employer's Supplemental Tax Guide
4. 15-B Employer's Guide to Fringe Benefits
5. 3498 The Examination Process

Guides:

1. Quick Reference Guide for Public Employers
2. Taxable Fringe Benefit Guide

Retirement Plans for Government Employers

Compliance Categories:

Compliance can be broken down into seven categories:

- | | |
|---|--|
| 1. Social Security (963) | 5. Fringe Benefits (15-B & FSLG Taxable Fringe Benefits Guide) |
| 2. Medicare (963) | 6. International Issues (FSLG Toolkit International Withholding Issues Toolkit) |
| 3. Retirement Plans (FSLG Website/ Retirement Plans for Government Employers) | 7. Information Returns (Martinsburg 1-866-455-7438, Instructions for 1099 & Instructions for W2-W3 & Pub.1281) |
| 4. Worker Classification (15, 15-A) | |

Other Resources *(see Quick Links PDF)*

1. Newsletters

2. Fact Sheets

3. FAQ's

4. Toolkits

5. E-News Subscriptions

6. Customer Services

Thank You!
