





## EY Payroll NewsFlash

### Workforce Tax Services

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## **Special report on the employment tax and other payroll implications of recovering wage overpayments and advances from employees' wages now available**

Most employers will encounter the need at some time to recover wage advances and/or wage overpayments from employees. For instance, an employment contract may require the repayment of a sign-on bonus or relocation reimbursements if the employee resigns before a set date; wages may be overestimated when a disaster prevents the normal automated processing of wages; or a payroll error may result in an overpayment.

In this special report, we explain the special payroll tax rules that apply when the repayment of wages occurs in years subsequent to a wage advance or overpayment and state/local wage-hour laws that can place restrictions on the manner and amount of future wage deductions.

You can download the special report [here.](#)

**Contact us for more information**

**Workforce Tax Services - Employment Tax Advisory Services**

**Kristie Lowery**  
[kristie.lowery@ey.com](mailto:kristie.lowery@ey.com)

**Ken Hausser**  
[Kenneth.hausser@ey.com](mailto:Kenneth.hausser@ey.com)

**Debera Salam**  
[debera.salam@ey.com](mailto:debera.salam@ey.com)

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