

# 2024 ANNUAL REPORT

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For further information regarding members listed in the Annual Report, please consult the Members Only resources on PayrollOrg's website, [www.payroll.org](http://www.payroll.org). The Members Only resources also feature additional information on PayrollOrg's bylaws, membership services, educational events, eBooks, and local chapters, as well as The Payroll Community and a payroll vendor services directory.  
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# Letter From the President

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As President of PayrollOrg and on behalf of the Board of Directors, officers, and staff, it is my honor to present to you the 2024 Annual Report of PAYO.

PayrollOrg has evolved its brand to better represent our borderless global community of payroll leaders. We are guided by our mission to provide the education, publications, resources, and networking opportunities necessary for payroll professionals to become successful leaders and strategic partners within their organizations. PAYO's continual evaluation and strong commitment to long-term operational and financial strategies contributes to our success. The Organization's leadership team engages in prudent financial management to keep us in a fiscally sound position to embrace new opportunities for future advancement.

PAYO vigorously represents the payroll industry and payroll professionals in Washington, D.C., and at the state and local level. Several members represent PAYO on Internal Revenue Service committees and provide their input on payroll issues to other government agencies, including the Social Security Administration and Office of Child Support Services. PAYO's respected position is due to the dedication and expertise of our members, staff, and the visionary leadership of Executive Director Dan Maddux.

Highlighting a few other PAYO accomplishments of this past year:

- PAYO has engaged with more than 187,000 individuals as members, subscribers, and customers.
- There are more than 10,200 Certified Payroll Professionals with 618 individuals earning their credential in 2023.
- More than 4,900 practitioners have earned the Fundamental Payroll Certification with 1,006 individuals earning their FPC credential in 2023.
- Domestically, PAYO had 225 educational offerings in 2023, covering 732 training days, encompassing 51 different programs presented through various delivery methods, and enrolling more than 79,425 participants.
- Globally, PAYO had 27 educational offerings in 2023, covering 49 training days, encompassing 27 programs presented through various delivery methods and enrolling more than 20,000 participants.
- A new course, Payroll Mid-Year Compliance Update, was created to focus on emerging developments such as analytics, technology, and fraud awareness.

The complete list of PAYO's "Top Association Accomplishments in the Last Year" is contained in this Annual Report along with the audited financial statements and information about the organization's structure, staff, committees, volunteers, local chapters, and award winners.

I am honored to serve as your President and am proud to be a member of this world-class Organization. I extend a special thank you to the PAYO Board of Directors, officers, committees, volunteers, members, subscribers, and partners for their continued leadership and support.

Sincerely,

A handwritten signature in black ink that reads "J-Bolek, CPP". The signature is written in a cursive, slightly stylized font.

Jim Bolek, CPP  
President, PayrollOrg

# National Payroll Week • September 4-8, 2023

## We Just Got Paid

The 2023 National Payroll Week (NPW) campaign celebrated that joyful “We Just Got Paid!” feeling of employees on payday and the payroll professionals who make it possible across America. This year’s NPW featured an extensive advertising campaign, new television and audio commercials, and strong participation from PayrollOrg (PAYO) members, sponsors, and local chapters.

### Campaign Theme

The 2023 campaign theme, “We Just Got Paid,” celebrated that joyful payday feeling made possible by payroll professionals. Elements of this campaign theme were woven into all aspects of the campaign including the official NPW artwork, advertising collateral, merchandise, and social media initiatives.

### NPW Advertising Accomplishments

The 2023 NPW advertising campaign achieved remarkable success celebrating payroll professionals while reinforcing the “We Just Got Paid” theme and promoting the “Getting Paid In America” survey. The campaign ads were shown through various channels, including television, print, and online platforms.

The Public Relations Department maintained its strategy of focusing on engagement over impressions with its online advertising to promote the survey and the free paycheck grand prize. This year’s overall campaign reached more than 11.1 million people.

For the campaign, PAYO created a professional produced television commercial. This year’s commercial celebrated that joyful payday feeling made possible by payroll professionals. The video aired nationally on CNN and Fox Business Network, reaching more than 7.5 million viewers.

Along with the new television commercial was a print ad that mirrored the NPW artwork and language used in the commercial. The ad appeared in USA TODAY and reached more than 388,000 readers through a leading industry, business, and consumer publication.

New for this year, the Public Relations Department created a 30-second digital audio commercial promoting NPW and the “Getting Paid In America” survey. The commercial played on popular podcast networks including Spotify and Pandora and was accompanied by digital advertising graphics. The ads were effective receiving more than 425,536 impressions.



## Online Survey Success

The “Getting Paid In America” survey continued to show its importance. The 2023 campaign survey had 39,254 respondents, a 35% increase from 2022. The survey elevates the visibility of NPW and the payroll industry while serving as a critical tool for identifying payroll trends. Statistics from this annual survey continue to be picked up by media outlets such as Forbes, MarketWatch, and Bankrate.com, Yahoo! Finance.

Sharon Long, a retired Payroll Analyst, was randomly selected as the NPW survey grand prize winner. She won an extra paycheck and free vacation, which she used to take a dream vacation with her husband to Mexico.

## Community Education and Outreach Efforts

During National Payroll Week, PayrollOrg and its the local chapters and members support their communities by providing financial education and getting involved with community service organizations. Over 340 payroll professionals volunteered to teach teens about their paychecks for Money Matters on Thursday, September 7, 2023, and throughout the month of September. It’s estimated the volunteers taught 6,500 students across America.

## NPW Media Coverage

Highlights of the media coverage NPW received are outlined below:

- **NPW on TV** – PAYO’s Cynthia Crise, Public Relations and Social Media Manager and Alice Jacobsohn, Esq., Director of Government Relations, appeared on two San Antonio-area morning shows to share ways to explain the importance of payroll and teach viewers how to get more from each paycheck. These interviews aired live to more than 24,111 live television viewers and more than 1,344,400 online viewers.
- **“Getting Paid In America” survey in the news** – The NPW survey results were used to craft three press releases highlighting results from the survey. These releases cumulatively reached a potential audience of 708 million readers nationwide and were published in national publications including the Associated Press Online and Yahoo! Finance



## NPW Social Media

Social media was a big part of the National Payroll Week with members, sponsors and PAYO driving discussion and engagement on the event’s official hashtag #PayrollWeek. For its social media outreach, PAYO drove discussion across multiple platforms including Facebook, X (formerly known as Twitter), Instagram, and LinkedIn. Interactive and shareable content such as memes, quizzes, and videos were created to build campaign engagement. Pre-written messages were provided to online influencers and sponsors to allow campaign

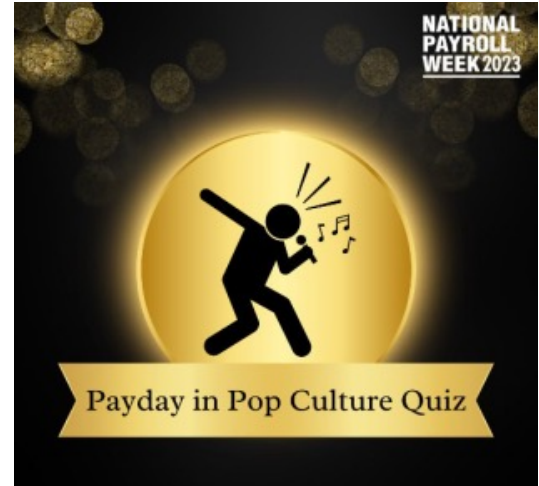
posts to reach a broader audience organically. Additional social media posts by PAYO promoted the “Getting Paid In America” survey, a “Payday in Pop Culture” trivia quiz, chapter and social media contests, Money Matters, and resources for paycheck education, among others.

Overall PAYO’s social messaging achieved 2.3 million social media impressions across X, Instagram, and Facebook. Those impressions included 6,455 post likes/favorites, 1,107 retweets, 281 comments, and 3,100 URL clicks.

## NPW Supporters

Major organizations help spread the NPW message each year by agreeing to recognize and celebrate payroll professionals at their companies. Business support for NPW continues to rise with 25% more companies agreeing to be NPW Supporters than the prior year. This year, a total of 140 companies including PUMA North America, PetSmart, and Fujifilm declared their support for NPW and payroll.

Additionally, state and local governments across the country continually show their strong backing for NPW. In 2023, PAYO chapters received 70 state and local proclamations declaring September 4-8 to be “Payroll Week” in their states and cities. PAYO secured 13 additional proclamations from governors for a total of 83 state and local proclamations.



# NPW Sponsorship

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National Payroll Week receives incredible support from numerous corporate sponsors. Their ongoing efforts has ensured continued growth for NPW since its inception in 1996.

Our thanks to the following organizations for their support of NPW in 2023:

## NPW 2023 SPONSORS

### **Diamond Sponsor:**

ADP

### **Money Matters Sponsor:**

Paychex, Inc.

### **Platinum Sponsors:**

Ceridian

Global Payments

Money Network

rapid!

UKG

Workday

### **Media Partners:**

Jobing.com

PaycheckCity

Overall, the 2023 National Payroll Week was another successful campaign celebrating payroll. NPW 2024 will only continue this tradition of success as we continue to recognize the power of payday and that joyful “We Just Got Paid!” feeling payroll professionals provide to employees across America.

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# Top Accomplishments in the Last Year

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## Customer Service

1. PayrollOrg (PAYO) evolved its brand to better represent our borderless global community of payroll leaders. Our mission, vision, core values, and logo have all been updated to reflect that we are the global leader in payroll education.
2. PAYO engaged with more than 187,000 individuals as of March 2024. These interactions with members, subscribers, and other customers create opportunities and forge a community by providing the skills and resources necessary for payroll professionals to stay in compliance and become successful.
3. Ask an Expert volunteers provide an invaluable benefit to our members on The Payroll Community, the new custom online social community connecting payroll professionals from around the world.
4. PAYO awarded three Recertification Credit Hours (RCHs) to all members in good standing. PAYO continues this benefit for members upon completion of their membership year based on their anniversary date.
5. A total of 779 members volunteered to serve on various PAYO committees, boards, advisory groups, and task forces since June 2023, contributing to the leadership of the organization while honing their professional knowledge.
6. The Certified Payroll Professional (CPP) designation was earned by 618 individuals during 2023. As of October, the CPP designation is held by more than 10,200 newly certified and recertified individuals.
7. The Fundamental Payroll Certification (FPC) exam was successfully completed by 1,006 payroll practitioners during 2023. As of October, the FPC designation is held by more than 4,900 newly certified and recertified individuals.
8. Our monthly podcast "PayTalk" celebrated its fourth full year at the end of April 2024. As of February, the podcast has 57,162 individual listens across its episodes. This benefit shares knowledge from high-level payroll professionals to the greater industry at large and generates revenue through sponsorships.
9. The Chapter Leaders Blog celebrated seven years in October. As of February, the blog has 320 posts and 472 subscribers.
10. PAYO has 101 affiliated local chapters and four global chapters.
11. The PAYO chapter affiliation and re-affiliation forms have been converted to DocuSign, making them easier to complete.
12. PAYO implemented a new way to remind members to renew their membership using convenient ringless voicemails.

## Education

13. Domestically, PAYO had 225 educational offerings in 2023, covering 732 training days, encompassing 51 different programs presented through various delivery methods, and enrolling more than 79,425 participants.
14. Globally, PAYO had 27 educational offerings in 2023, covering 49 training days, encompassing 27 programs presented through various delivery methods and enrolling more than 20,000 participants.

15. In addition to conducting PAYO's nationwide course offerings, PAYO's National Speakers Bureau members presented 84 additional educational programs, consisting of 25 statewide events, 49 chapter meetings/one-day events, and two user group meetings.
16. Over the past year, PAYO has presented 15 in-house programs of customized training to more than 150 payroll professionals.
17. PAYO offered five Canadian courses delivered by the National Payroll Institute (NPI) and three United Kingdom courses delivered by the Chartered Institute of Payroll Professionals (CIPP) with a total registration of more than 275 participants.
18. PAYO presented in-depth payroll training to more than 340 participants at our Payroll Learning Center in Las Vegas and in an interactive virtual classroom. For 2023, classes included Payroll 101: Foundations of Payroll Certificate Program; Payroll 201: Payroll Administration Certificate Program; and Implementing Payroll Best Practices.
19. Globally, PAYO provided in-person and virtual global payroll training in 2023 covering a growing number of locations, including Canada, France, Germany, Japan, Malaysia, Mexico, Netherlands, Philippines, Singapore, Sweden, and the United Kingdom.
20. In 2023, more than 190 participants attended the FPC Boot Camps, while more than 740 participants attended the CPP Boot Camps.
21. PAYO's Preparing for Year-End series was offered in six one-day, live, in-person classrooms, 24 one-day interactive virtual classrooms, seven interactive virtual classrooms offered over two half days, 15 webinars, and three in-house programs, and was attended by more than 2,375 participants.
22. PAYO's three-day Foundations of Payroll Analytics program, that debuted in 2022, teaches payroll professionals how to create and use analytics, and how analytics will allow them to be key strategic partners in their organizations when it comes to making decisions. In the U.S., the program was delivered virtually and in person to 123 participants in 2023, a 68% increase over last year.
23. Our Foundations of Payroll Analytics program was also presented outside the U.S. to a global audience of 88. This includes constituents from The Association of Payroll Specialists (TAPS) in Australia and the Chartered Institute of Payroll Professionals (CIPP) in the U.K.
24. PAYO's State and Local Payroll Certificate Program was held in July in an interactive virtual classroom. This program takes a deep dive into state and local issues facing payroll professionals. There were 63 attendees for this program.
25. A new course, Payroll Mid-Year Compliance Update, was created to focus on emerging developments such as analytics, technology, and fraud awareness. These topics assisted attendees in protecting their organizations from non-compliance. For the first year, this course had more than 70 participants.
26. Payroll Law Series, a four-part webinar, was presented by external employment law attorneys to enhance payroll professionals' knowledge and professional skills. There were 49 attendees for this series.

27. The 41<sup>st</sup> Annual Payroll Congress was held May 16–19, 2023, in Denver, CO. The event featured 97 workshops and three general sessions, including two industry expert sessions, and had an attendance of more than 2,150.
28. The 14<sup>th</sup> Annual Virtual Congress & Expo was hosted live for two days, June 21–22, 2023, and remained on demand through September 20, 2023. Recorded attendance was more than 2,000.
29. The Payroll Leaders Conference was held September 17–20, 2023, in Las Vegas. This conference offered four transformational certificate programs, two general sessions, and the Prism Award recipient luncheon. This was the largest Payroll Leaders Conference since inception and attendance was 135 participants which was an increase of 62% over 2022.
30. PAYO's 20th Annual Capital Summit was held in-person March 11–12, 2024, in Arlington, VA. Educational presentations by government policymakers and industry experts focused on payroll legislative and regulatory issues. There were 127 attendees for this conference.
31. Domestically, PAYO had more than 50,600 participants registered for 19 vendorsponsored webinars covering topics such as metrics, earned wage access (EWA), nontraditional employees, and building better teams through inclusion and innovation.
32. Four government-sponsored PAYO webinars delivered by the federal Office of Child Support Services, the U.S. Citizenship and Immigration Services, and the Louisiana Department of Children and Family Services had more than 7,400 participants.
33. Globally, PAYO had nine sponsored webinars with more than 17,900 participants registered. Topics included failsafe implementations, payroll and HCM integration success, and managing a global change project.
34. The new Payroll Solutions Demo pages were launched within The Payroll Community beginning in January. These specific demonstration pages are open to members, subscribers, and the public.
35. PAYO provided payroll education grants to recognize and honor payroll professionals for their commitment to educational and professional growth.

## Finance And Administration

36. Total education and training revenue increased \$389,000, or 4%, from 2022 as we continue to offer our products and services in multiple delivery formats. The largest increases were for Payroll Congress, classes in all delivery methods, the Payroll Leaders Conference, Capital Summit, and PayTrain products.
37. PAYO's net assets increased by 8%. This increase will enable the organization to make investments in future educational programs and expand membership benefits.
38. The PayTrain self-study learning option hit \$1.4 million in sales, which is the highest sales in PayTrain history in one delivery channel. Overall, PayTrain products generated over \$2 million in revenue, which is the third highest grossing year since inception of the product line.

39. Revenue for subscriptions increased 5% to \$1.6 million, as more customers seek electronic delivery methods.
40. MEET event rentals increased \$617,000, or 107%, to \$1.2 million.
41. The Vendor Relations Department closed out 2023 with a grand total of more than \$3,475,000 in sales for various marketing and sponsorship opportunities.
42. A total of 39 payroll industry vendors increased their investment in marketing to the PAYO audience in 2023, which is 15% more than those same vendors spent in 2022.
43. 28 employees of PAYO have certifications or licenses in their respective fields of expertise: one Adobe Certified Professional (ACP), one Certified Digital Marketing Specialist (CDMS), one Certified Exposition Manager (CEM), two Certified Public Accountants (CPAs), 11 Certified Payroll Professionals (CPPs), one Certified Professional in Talent Development (CPTD), eight Attorneys (ESQs), one Microsoft Technology Associate (MTA), and two Professionals in Human Resources (PHR).
44. PAYO employs 93 full-time employees and six part-time staff members to support the members, subscribers, and customers of the organization.
45. For the 11th year, PAYO was named one of the "Top Workplaces in San Antonio" by the *San Antonio Express-News*.
46. Payroll Congress was recognized and honored by *Tradeshows Executive's* Fastest 50 as one of the fastest growing shows in the United States in the category of "By Net Square Feet of Exhibit Space" for our 2023 exhibit hall.

## Government Relations

47. In 2023, members participating in the IRS Advisory Council (IRSAC) included Martin Armstrong, CPP, DBA (served as IRSAC chair); Nancy Ruoff, CPA; and Jon Schausten, CPP.
48. In 2023, members participating in the Electronic Tax Administration Advisory Council (ETAAC) included Sherice McCarthy Hill, MBA, and James Paille, CPP. Ronn Gilson, CPP, began a three-year term in 2024.
49. In 2024, PAYO's request to join the IRS's Reporting Agent Forum (RAF) was accepted. The RAF includes payroll service companies. PAYO had been requesting access for eight years.
50. PAYO members participating in the National Council of Child Support Directors (NCCSD) Employer Collaboration Committee include Michele Baker; Cari Breitingner, CPP; Michael Brown; Terri Cavalcante; Jill Day; Maurice Drysdale, CPP; Corrinne Flores; Andy Garboden, CPP; Debbie Lindenmuth; Kathleen Marquez, CPP; Sam McAtee, CPP; Felicia Mesple; Belinda Miller; Emily Morgan Abrams, CPP; Christine Oakley-Beetz; James Owen; Bruce Phipps, CPP; Kerrie Stroh; Marcia Tillery, CPP; Christena Verrill; Jacinta Winston, CPP; Tori Worley, CPP; and Barbara Youngman, CPP.
51. The Government Relations Task Force (GRTF) commented twice in support of proposed legislation in Congress on EWA that would add transparency requirements for employers and employees and define EWA as a non-credit financial technology.

52. The GRTF commented three times and met with the federal Consumer Financial Protection Bureau encouraging the agency to exclude EWA from the Truth in Lending Act.
53. The GRTF commented and testified in nine states in 2024 on EWA proposed legislation, including Arizona, Connecticut, Florida, Hawaii, Kansas, Kentucky, Maryland, Washington, and Wisconsin. PAYO opposed bills defining EWA as a loan and supported bills with detailed disclosure requirements on EWA provider methods and costs.
54. In 2023, PAYO supported bills in Nevada and Missouri on EWA that were signed into law in May and June, respectively. PAYO also commented on California's proposed EWA regulations in 2023 and 2024.
55. PAYO published the second edition of its *Understanding Earned Wage Access and Payroll* report in February 2024.
56. In partnership with PAYO's global program, the GRTF offered the United Nations High-Level Advisory Board on Artificial Intelligence (AI) recommendations on the development and use of AI in payroll operations.
57. The GRTF supported Congress in its initiatives to create opportunities for AI and prevent harmful uses.
58. The GRTF supported the Council of the District of Columbia's proposed ordinance on AI and Mayor Muriel Bowser's efforts to create working groups and establish city values on AI.
59. PAYO published the first edition of its *Artificial Intelligence in Payroll Operations* report in April 2024.
60. PAYO commented on a Federal Deposit Insurance Corporation (FDIC) report to Congress on better managing bank failure situations. Payroll processing delays were specifically highlighted in the report. GRTF leaders also met with FDIC representatives.
61. The GRTF State and Local Topics Subcommittee offered recommendations on Maryland and Rhode Island proposed legislation to create new requirements for pay statement information. In both states, the bills used terms unfamiliar to payroll professionals, employers, and employees. Following PAYO's testimony in Maryland, the bill passed with PAYO's recommended changes.
62. After many years of comments and meetings with high-level IRS employees, the electronic management of Form 941-X, *Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund*, is now in development at the IRS.
63. Model legislation on reporting and withholding child support for independent contractors was completed in the summer of 2023 by PAYO members in partnership with the NCCSD.

## Publications

64. The PAYO Bookshelf has a new menu bar that categorizes publications depending on categories they fit in, such as federal compliance and CPP study. Also, the latest news highlights articles from *Payroll Currently* and *Inside Washington* that members can read after they sign in.
65. *The Payroll Source*® and other publications continued to be updated digitally to reflect federal and state developments impacting payroll, including legislative changes made by the SECURE 2.0 Act and government agency guidance.

66. The 2024 edition of *The Payroll Source*® is the 30<sup>th</sup> anniversary edition. This flagship publication is a trusted industry resource and is valued for making complex, legal material that all payroll professionals have to deal with easily understood.
67. *Guide to State Payroll Laws* contains a new section on the latest state developments on EWA as of January 1, 2024.
68. *Payroll Currently* readers were the first to learn about the lowered electronic filing threshold for information returns in 2024. This monthly online newsletter covering federal payroll compliance news is produced exclusively for members.
69. *PayState Update* alerted readers to state developments regarding EWA and new paid family leave and paid sick leave laws.
70. The *2023 Payroll Industry Report: Results of PayrollOrg's Survey of Salaries and the Payroll Profession*, which provides important organizational and salary data for payroll practitioners, was released in October and is available for free to members.
71. *Guide to Successful Electronic Payments* was made available as a free eBook to members in 2023 through a sponsorship with rapid!
72. *PayrollOrg's Top Payroll Questions & Answers for 2023* was made available as a free eBook to members through a sponsorship with Fintwist by Comdata.
73. *Understanding Your Pay* was offered in 2023 as a free digital publication to both members and to the public through a sponsorship with Wisely by ADP.
74. Pay News Now delivers an electronic digest of the latest payroll news and is free to subscribers. News categories include chapter, federal, global, Inside PAYO, state and local, and industry. Nearly 200 news releases were sent in 2023.
75. The *Congress Today* online magazine celebrates eight years in May 2024. This year-round blog provides news and information about Payroll Congress. To date, the blog has more than 556 posts and more than 19,475 subscribers.

## Public Relations

76. The Payroll Community launched in April 2023 to connect payroll professionals from around the world and proved to be very popular. The community had over 6,500 total discussion posts in 2023 and an average of three discussion posts per thread. In total, nearly 9,000 unique members and global subscribers logged in over 36,000 times in 2023.
77. During 2023, PAYO's public relations campaigns across all media reached a potential audience of more than 2.5 billion. PAYO experts were quoted widely in the media on payroll-related issues such as the banking crisis, EWA, global payroll trends, and PAYO conferences and awards. Coverage appeared in outlets such as *Marketwatch*, *Bloomberg*, *Associated Press Online*, *MSN Money*, and *Yahoo! Finance*.
78. PAYO continued to expand its presence on leading social media sites. PAYO's Facebook pages have nearly 23,000 followers. PAYO's LinkedIn company page has 53,200 followers; its main group has nearly 43,000 members and its global group has nearly 9,400 members. More than 9,559 people follow PAYO (@PayrollOrg) on X (formerly Twitter). PAYO's Instagram has grown to more than 1,725 followers.

79. PAYO's Social Networking Committee has 75 members and has been very active since Payroll Congress in 2023. The committee continues to contribute a quarterly "Get Social" column for PAYTECH magazine, participates in monthly #Talking Payroll chats on The Payroll Community, and promotes and informs PAYO's members and customers on social media during Payroll Congress, National Payroll Week (NPW), Global Payroll Week (GPW), and more.
80. PAYO contributed articles to the *SSA/IRS Reporter*, including five articles for the second and third quarter issues of 2023. This is the quarterly publication for U.S. employers and tax professionals that is posted on the IRS website. Each issue reaches an estimated six million readers.
81. PAYO contributed an article to the October 2023 OCSS *Child Support Report*, which is distributed electronically to more than 5,000 subscribers.
82. Nearly 4,700 individuals currently follow the PAYO Facebook page dedicated to NPW. In total, NPW social media messaging received 2.3 million impressions in 2023 across X, Instagram, and Facebook.
83. A total of 39,254 individuals participated in the NPW 2023 "Getting Paid In America" online survey. The survey results were reported by leading media including Associated Press Online and Yahoo! Finance.
84. A "Payday in Pop Culture" online quiz was created for NPW 2023. Participants were quizzed on ways payday has been celebrated or discussed in pop culture, from songs to movies and TV shows. The contest proved to be a success with more than 2,675 entries received. Social media posts related to the quiz generated over 8,775 impressions.
85. During NPW 2023, 343 PAYO member volunteers taught paycheck basics to more than 14,000 teens across the country on the 18th annual Money Matters National Education Day.
86. A total of 140 top businesses signed up as NPW 2023 supporters to promote NPW to their employees. Supporters included PUMA North America, PetSmart, and Fujifilm.
87. PAYO created a new video advertising campaign for NPW 2023. The video celebrated that joyful payday feeling made possible by payroll professionals. The commercial aired on national TV to an audience of more than 7.5 million. The video received nearly 18,000 views on social media and YouTube.
88. PAYO awarded its fourth annual Global Payroll Titan award in conjunction with GPW 2023. The recipient, Shakil Gour, was selected through a combination of "People's Choice" online voting and a panel of global payroll leaders.
89. PAYO held its seventh annual GPW from April 29–May 3, 2024. This weeklong event provided global payroll professionals with several free online educational and networking opportunities to aid in their professional development. PAYO hosted two complimentary webinars for global payroll professionals and conducted the "Getting the World Paid" survey.

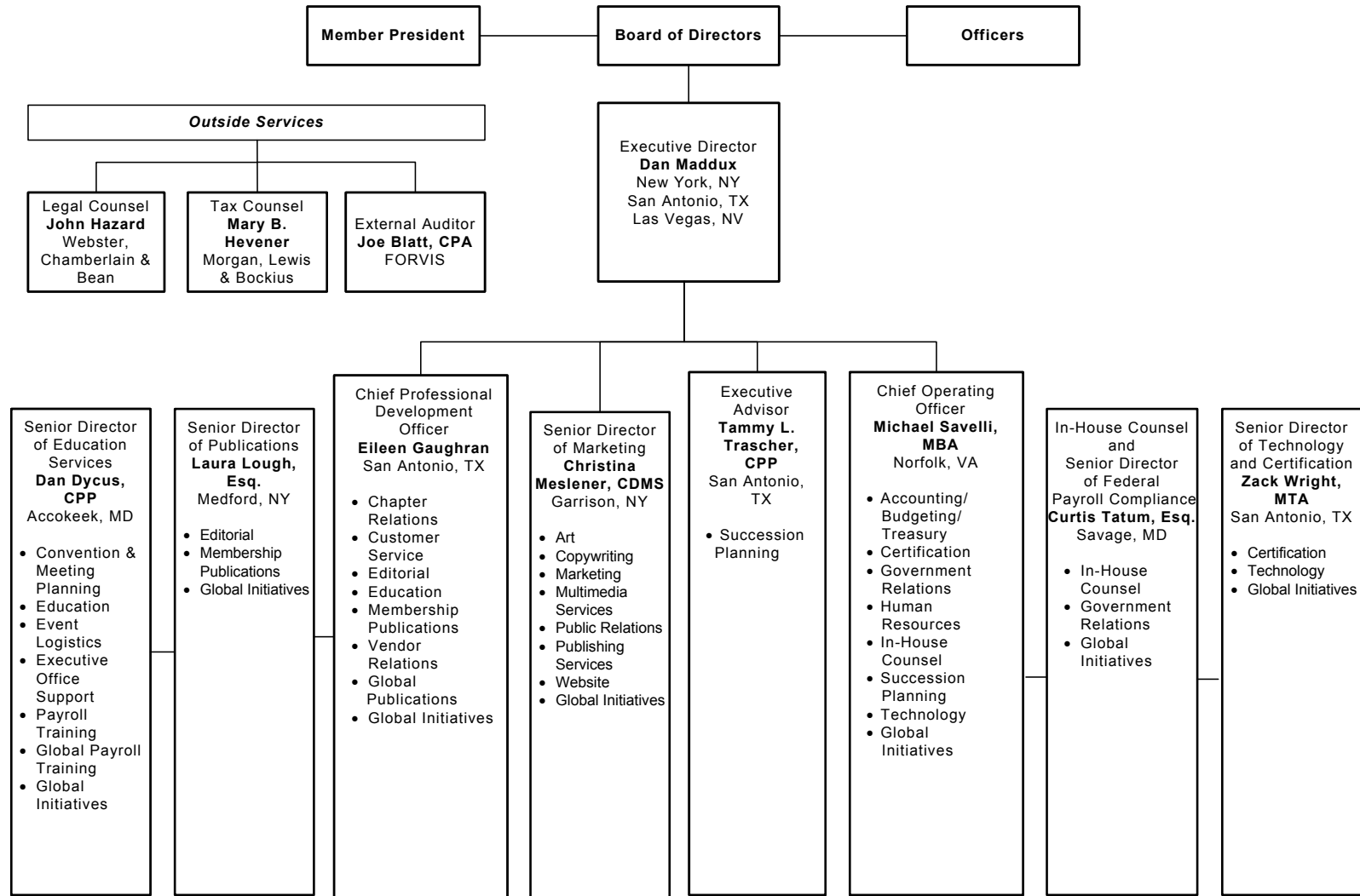
## Partnerships

90. PAYO President Linda Obertin, CPP, and Executive Director Dan Maddux attended NPI's 2023 Annual Conference themed "Limitless" from June 7–9 in Whistler, British Columbia. Obertin and Maddux attended the in-person conference as our ambassadors. Obertin also presented two workshops, "U.S. Payrolls – Wage and Hour Rules" and "U.S. Payrolls – Taxations Rules."

91. PAYO President Linda Obertin, CPP, and Executive Director Dan Maddux attended CIPP's 2023 Annual Conference and Excellence Awards from October 4-5. PAYO Vice President Valery Noakes, CPP, taught a Payroll Practice Essentials virtual class for CIPP in October. In addition, we continue to promote and sell three of CIPP's U.K. payroll courses – Introduction to Income Tax (PAYE) and National Insurance Contributions (NICs), Essential Additions to Payroll Basics, and Introduction to Statutory Payments. All of these courses were held in November 2023.
92. PAYO Executive Director Dan Maddux and Chief Operating Officer Tammy Trascher, CPP, both attended the TAPS Annual Payroll Conference in Sydney, Australia, in November. In addition, Dan Maddux presented global trends during their general session.
93. For over 15 years, PAYO has continued its partnership with Jobing.com. Jobing.com powers PAYO's active online job board. In 2023, there were more than 164 new jobs exclusively posted to PAYO's job board.
94. Since 1994, PAYO has continued its alliance with Robert Half, which ensures that PAYO's online Career Center resources for our members stay relevant and up to date throughout the year.
95. PAYO continued its partnership with Deloitte on the Global Payroll Benchmarking Survey. Covering topics such as AI, machine learning, and social collaboration, the survey gives organizations a unique opportunity to transform their operations by leveraging next-generation technologies. There have been over 5,475 downloads of the results report.
96. PAYO continued its partnership with Aggregage, a publisher of online content across a range of industries. *Comp and Benefits Today*, a newsletter and website with curated content related to payroll, benefits, and finance, is available free for subscribers. There are over 82,000 subscribers. The partnership supplements PAYO's content library while also expanding our audience.
97. A collaboration with Ernst & Young (EY) to administer four pulse surveys kicked off in July 2022 and continued during 2023. Eric Hachmer, Americas Leader, Payroll Operate from EY and Nathan North, Director of Strategic Initiatives from PAYO, delivered the survey results on episode 43 of PAYO's "PayTalk" podcast. The podcast coincided with the release of the survey results report, *EY PAYO Pulse Survey Report*. This initiative was promoted via direct marketing and social media.
98. *Global Pay-Check* completed its third year in circulation. This weekly curated content eNewsletter is a subscriber benefit and circulates to 9,000 readers.
99. PAYO continued its partnership with YM Careers to deliver the Global Career Center. The career center is a fully resourced career center that provides content and support for employers and job seekers.
100. PAYO was represented at ADP's global ReThink 2024 conference in London, which provided the opportunity to network with global payroll industry leaders and stay in tune with industry trends.

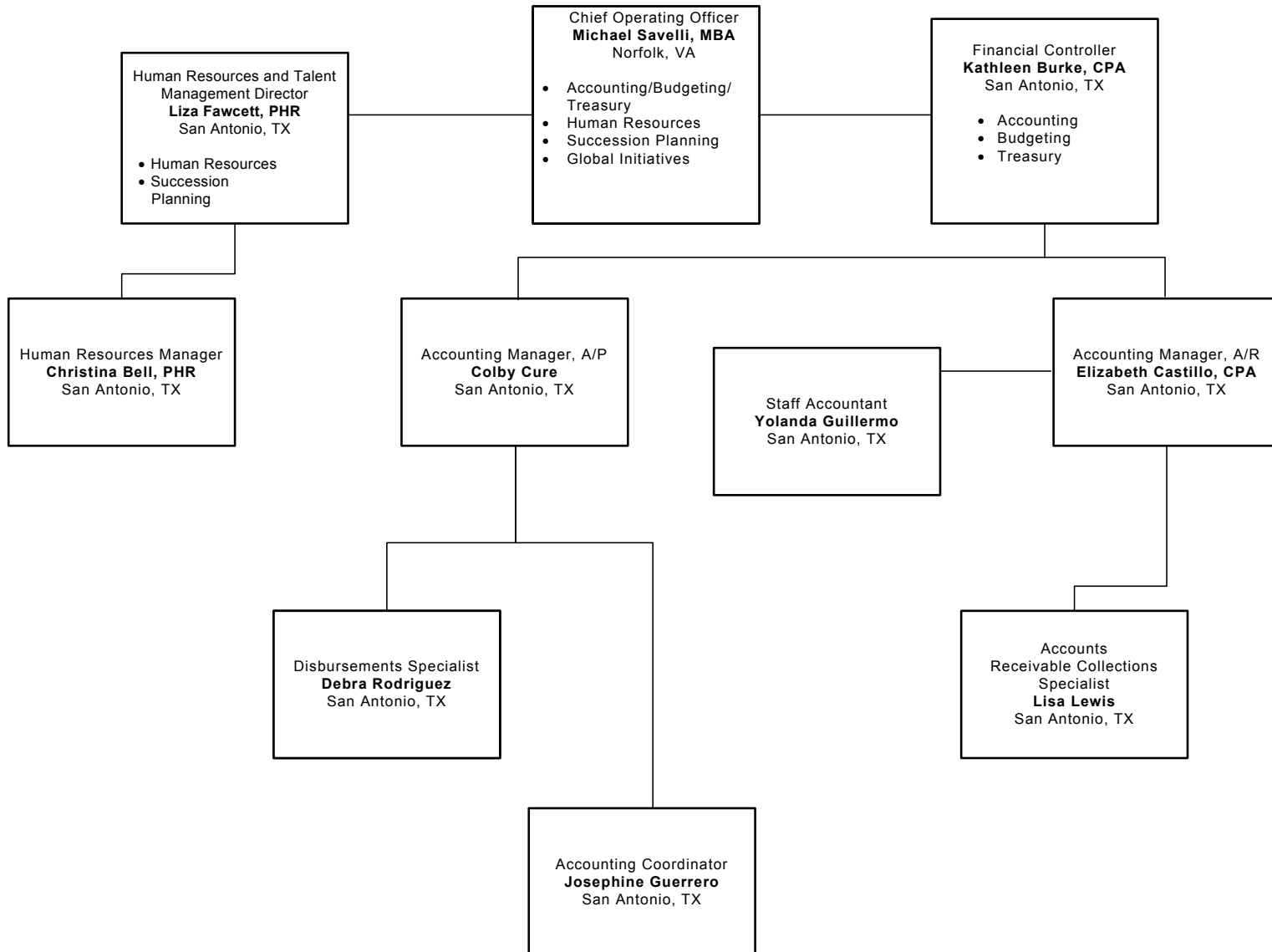


**PayrollOrg**  
Staff Organizational Chart  
July 2024

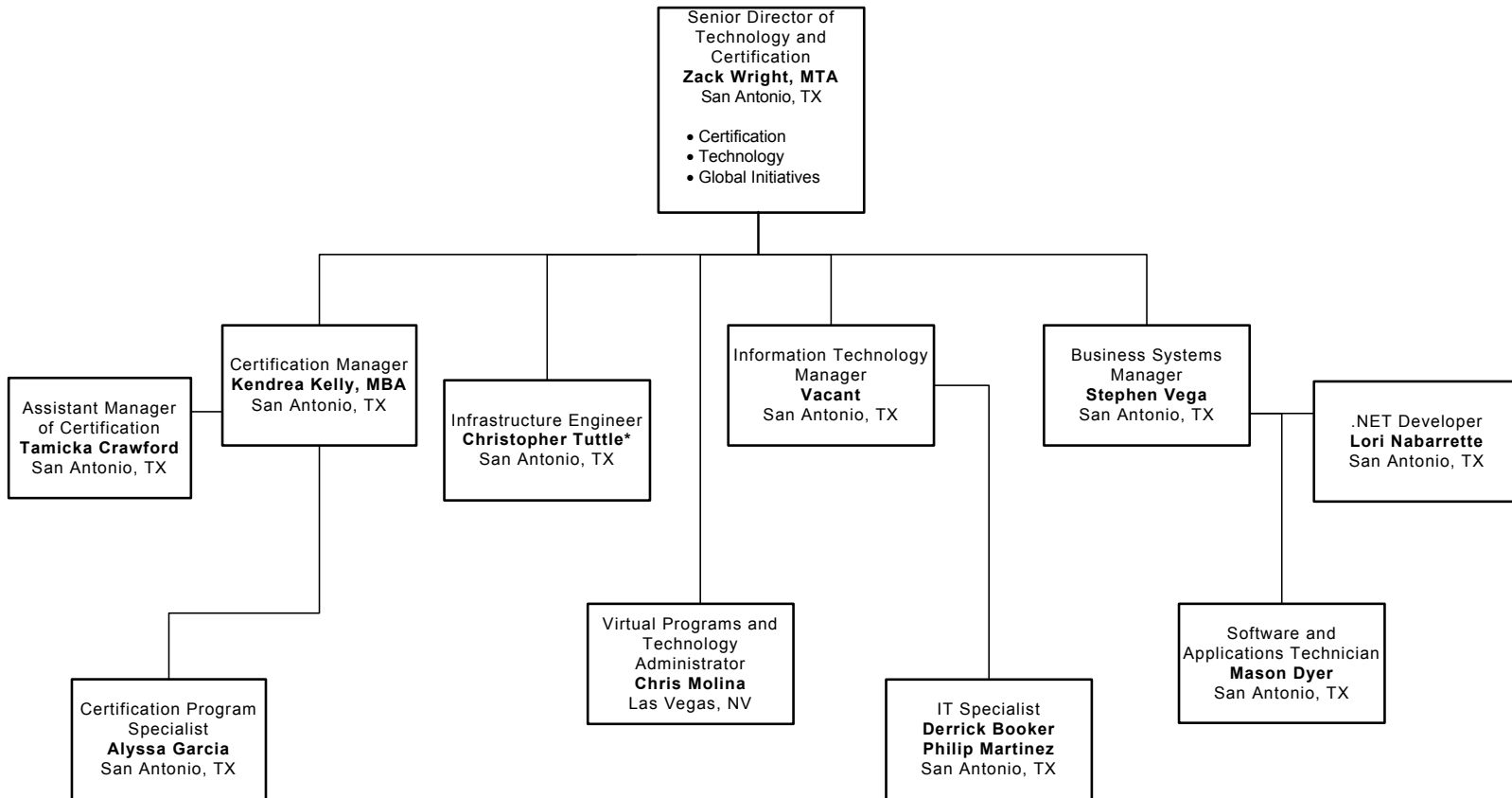


PAYO has 102 Positions · 91 Full-Time Employees · 5 Part-Time\* Employees · 6 Vacancies (6 Full-Time/ 0 Part-Time)

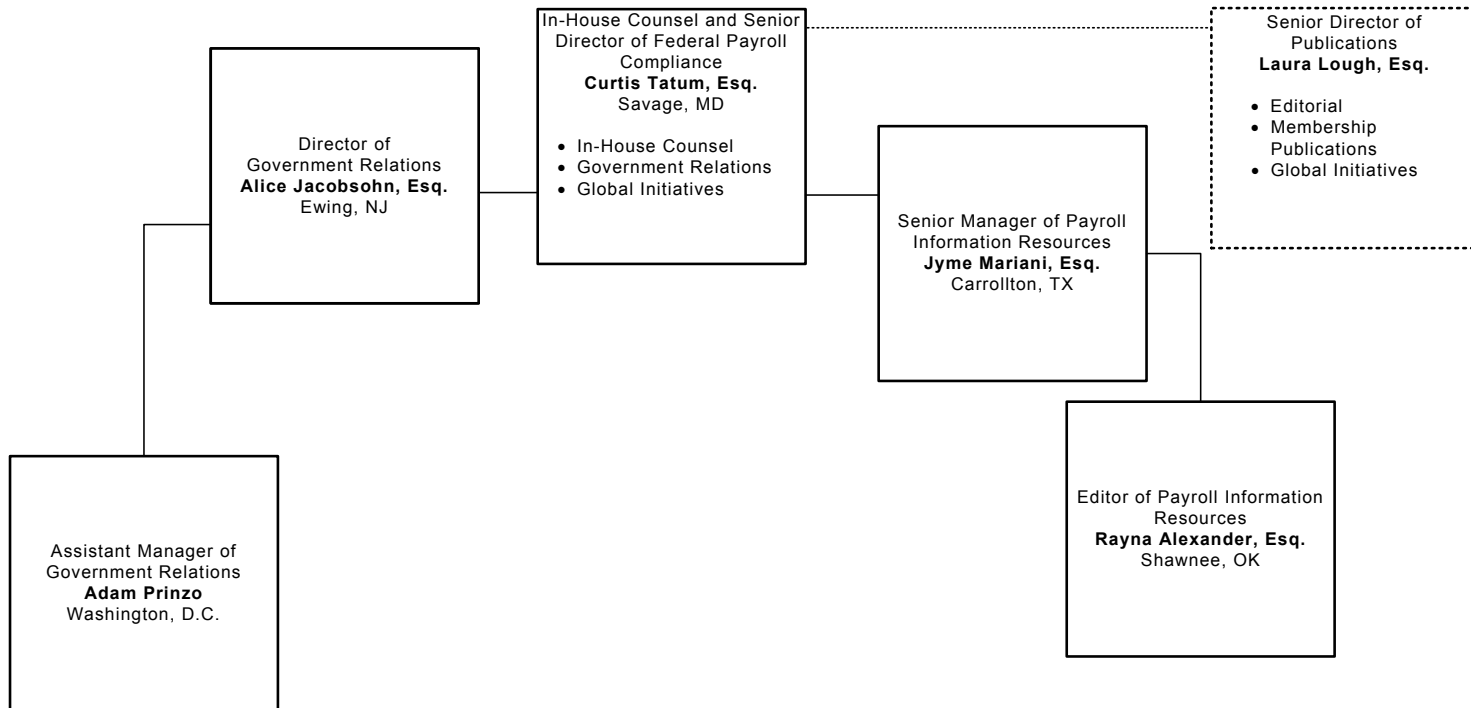
**PayrollOrg**  
Staff Organizational Chart  
July 2024



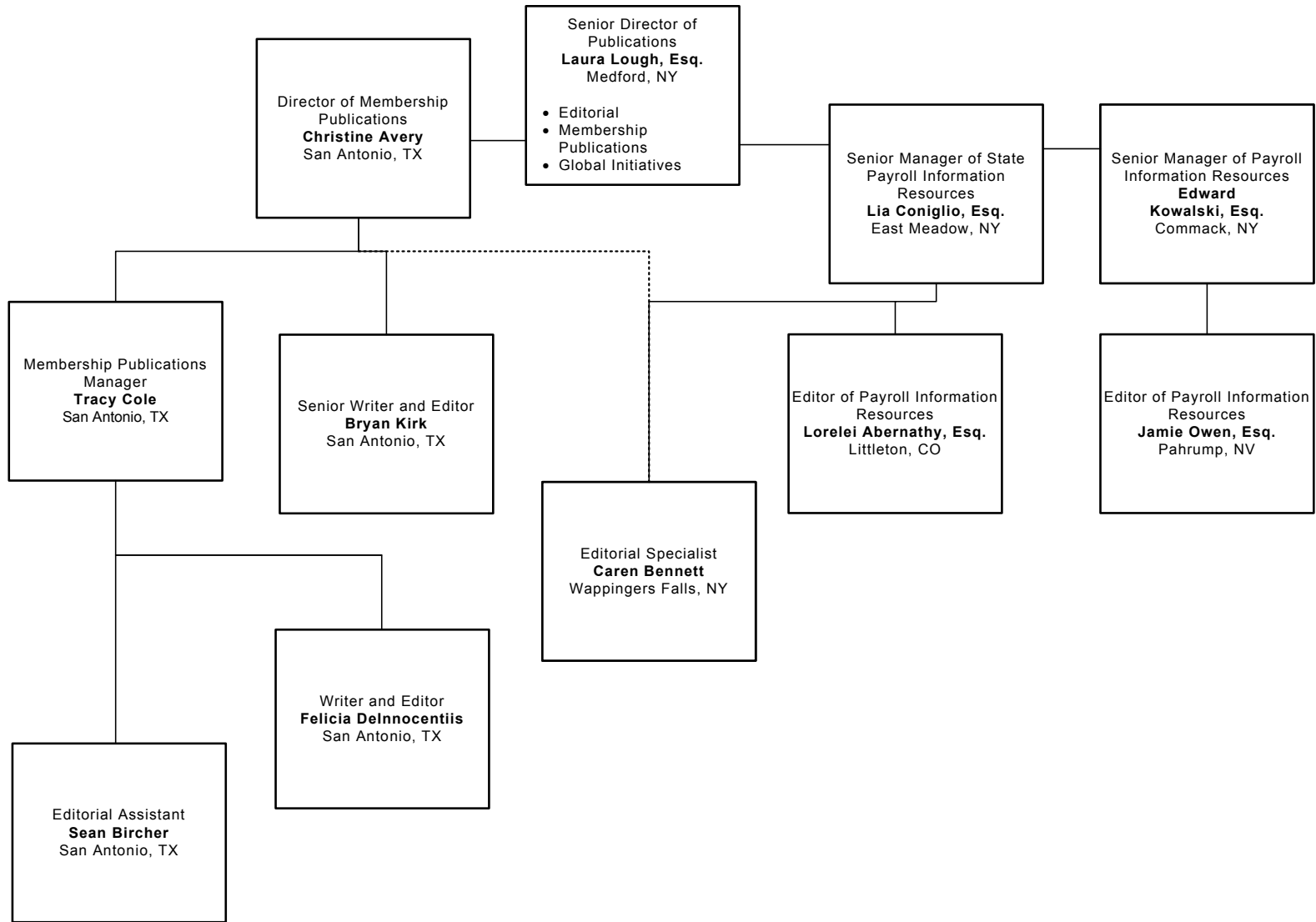
**PayrollOrg**  
Staff Organizational Chart  
July 2024



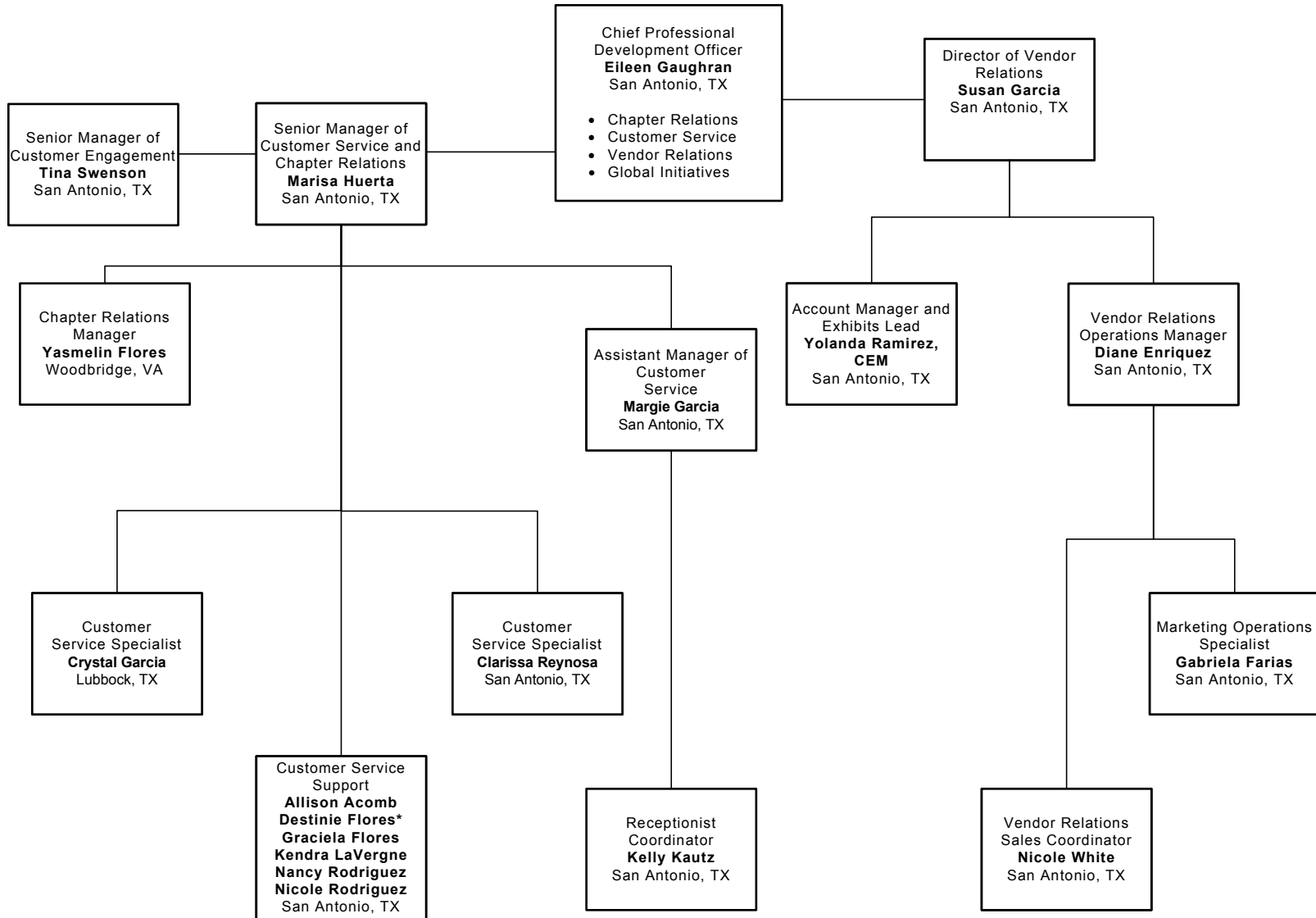
**PayrollOrg**  
Staff Organizational Chart  
July 2024



**PayrollOrg**  
Staff Organizational Chart  
July 2024



**PayrollOrg**  
Staff Organizational Chart  
July 2024



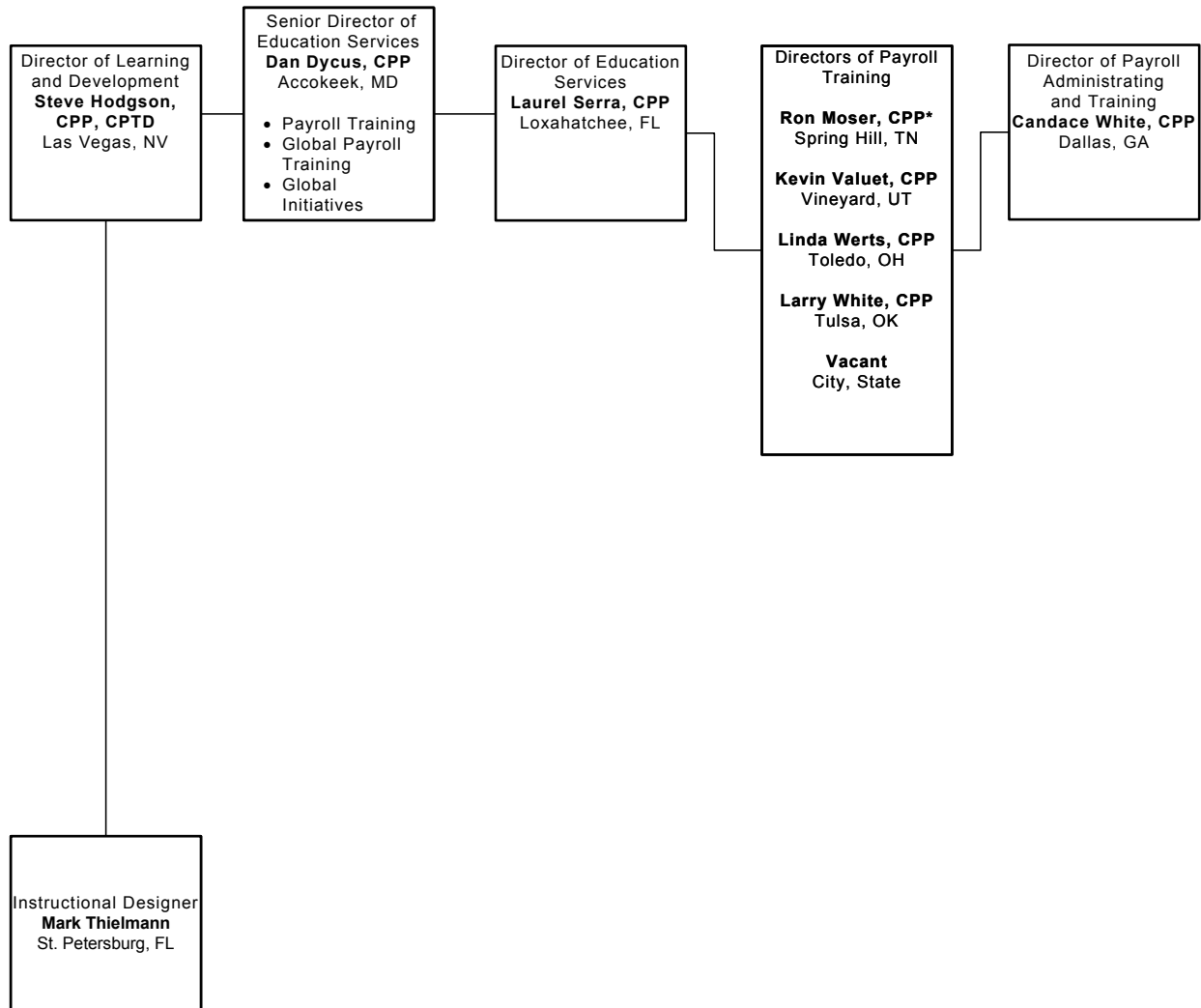
**PayrollOrg**  
Staff Organizational Chart  
July 2024

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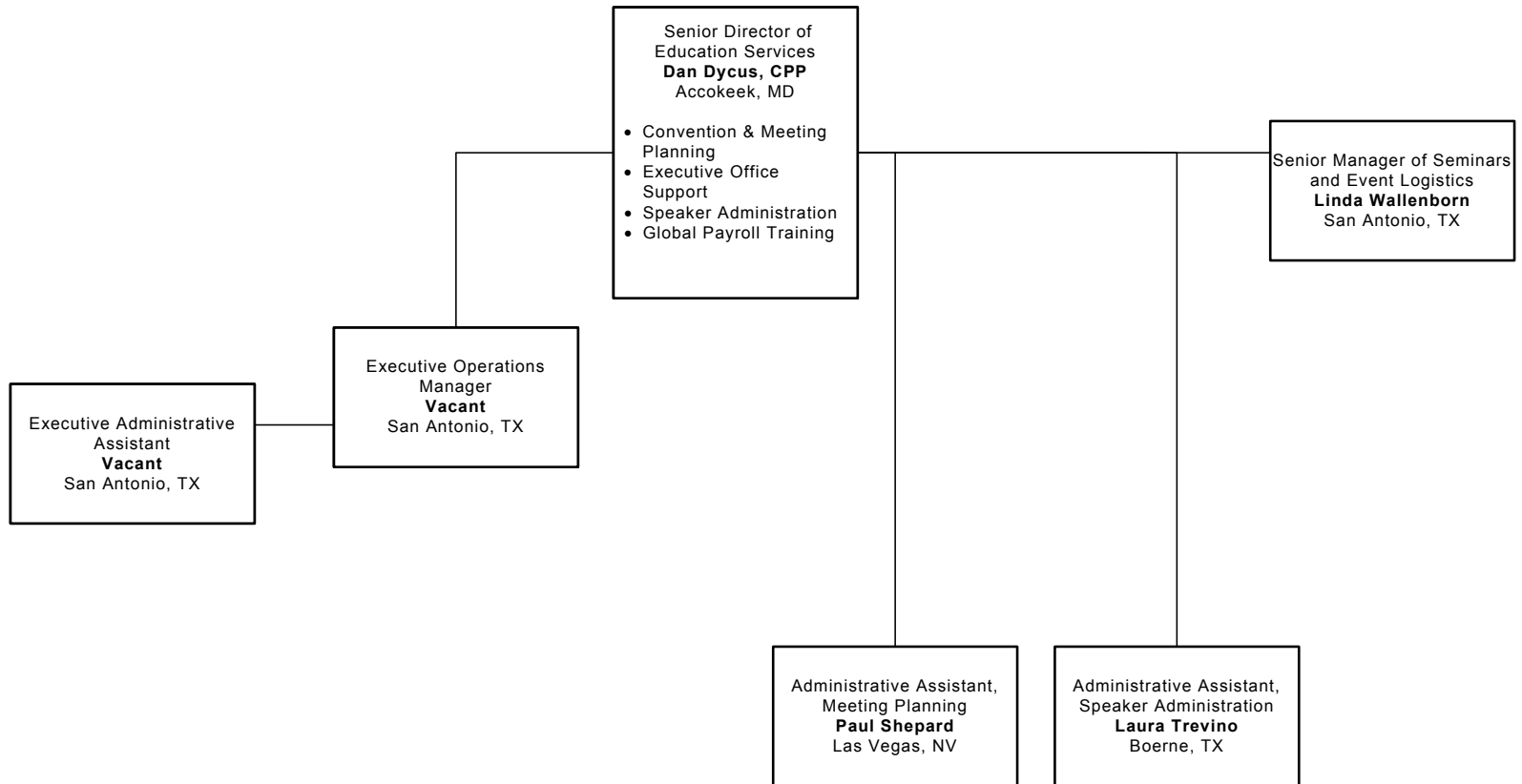
**PayrollOrg**  
Staff Organizational Chart  
July 2024

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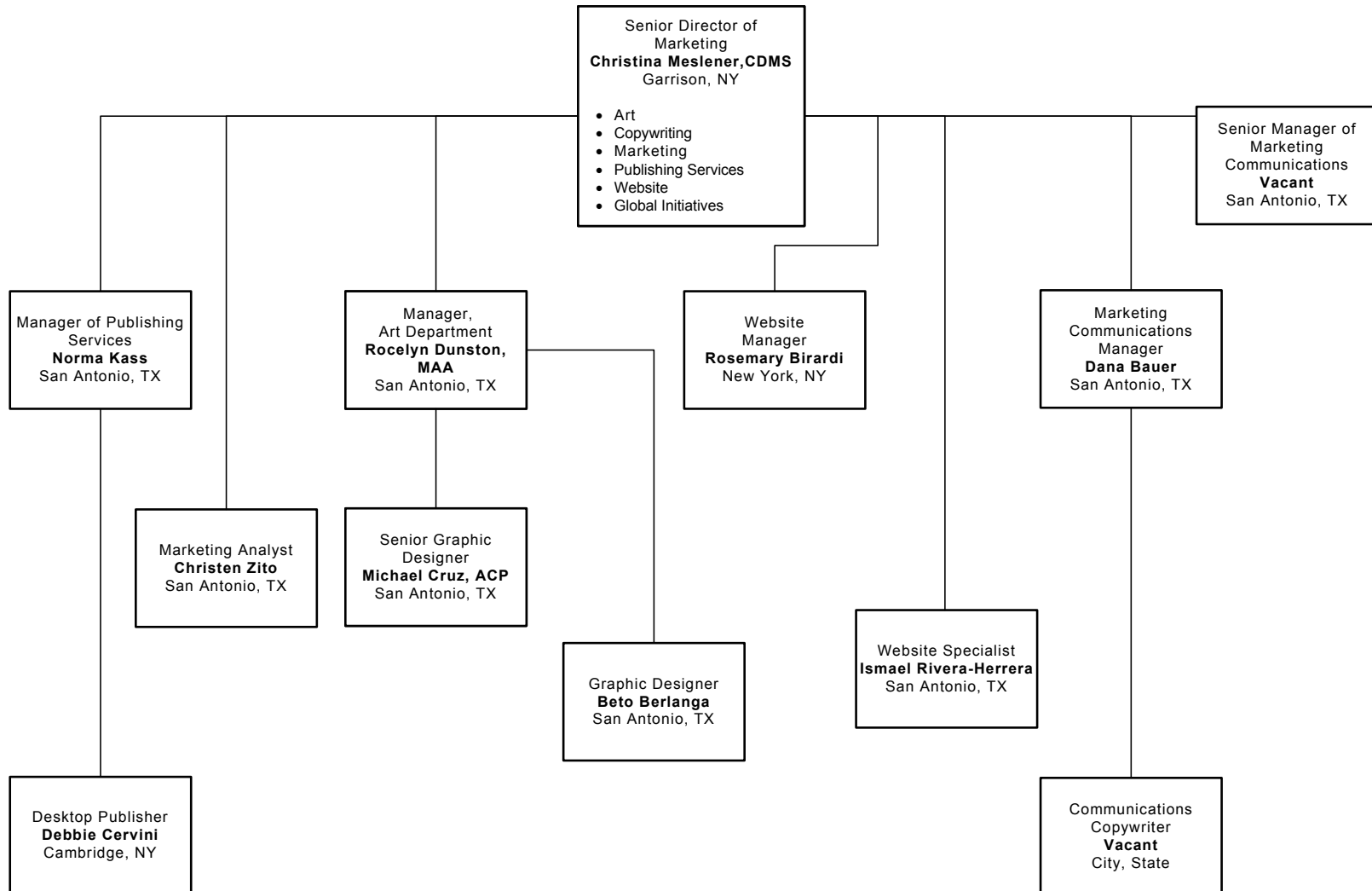




**PayrollOrg**  
Staff Organizational Chart  
July 2024

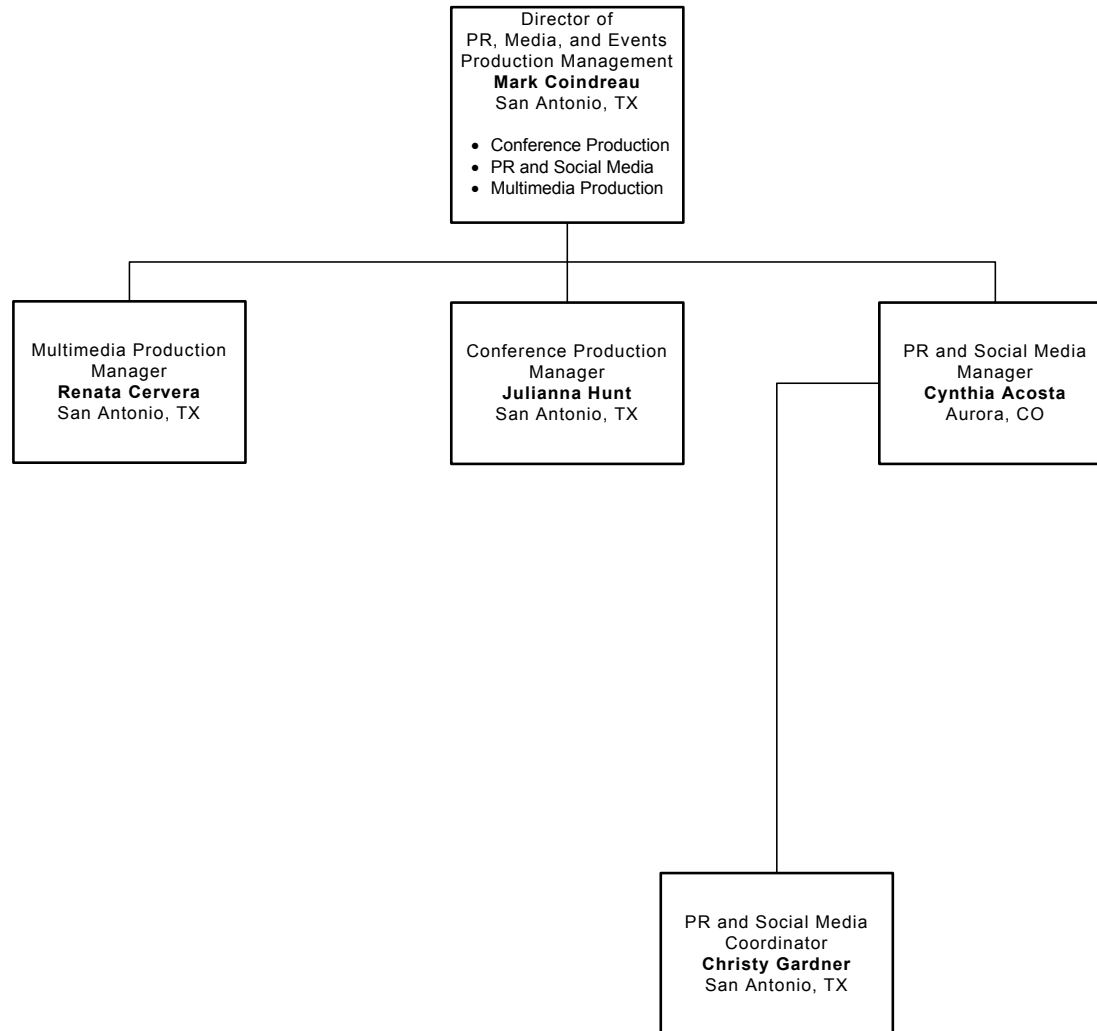


**PayrollOrg**  
Staff Organizational Chart  
July 2024

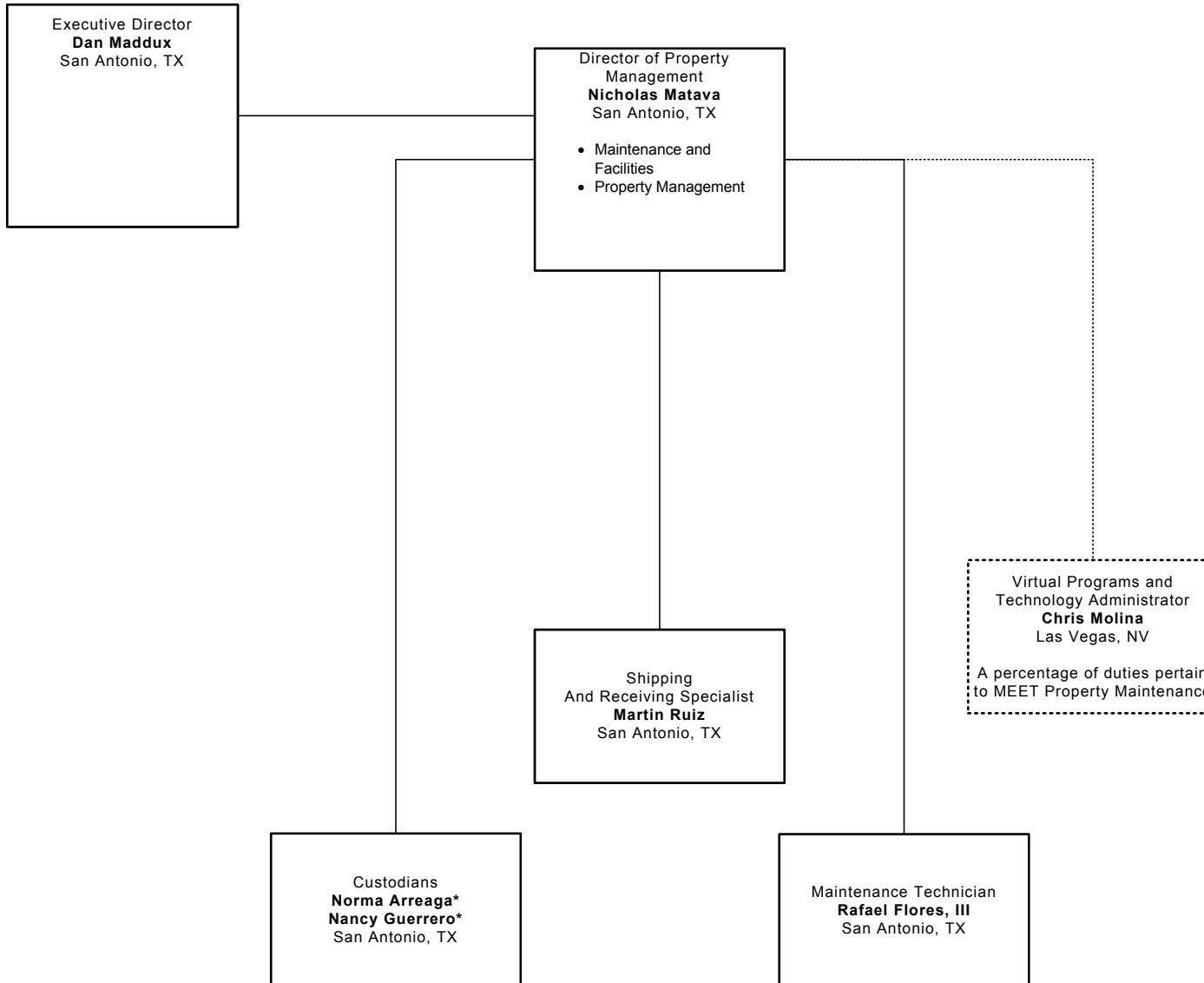


**PayrollOrg**  
Staff Organizational Chart  
July 2024

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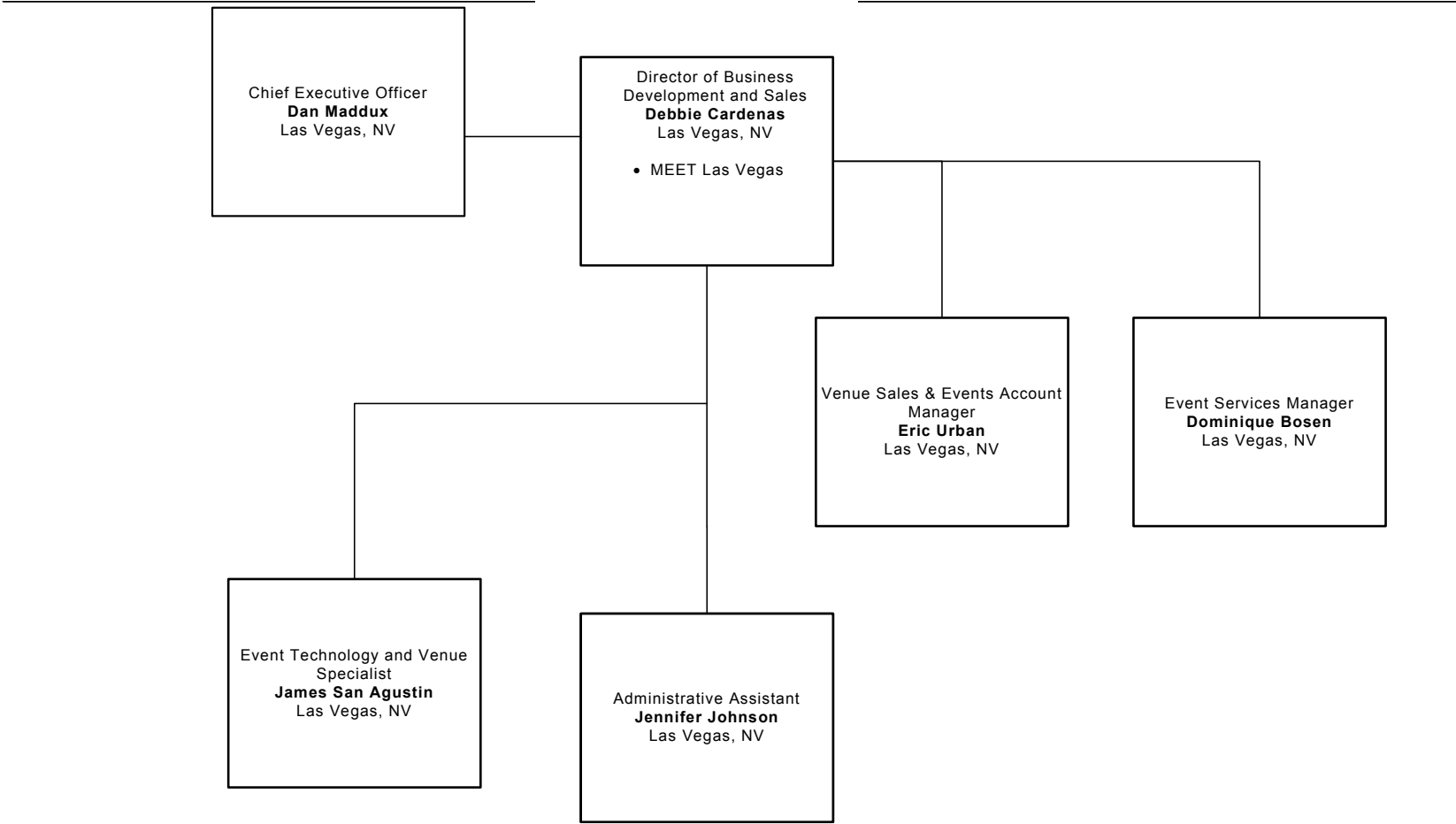


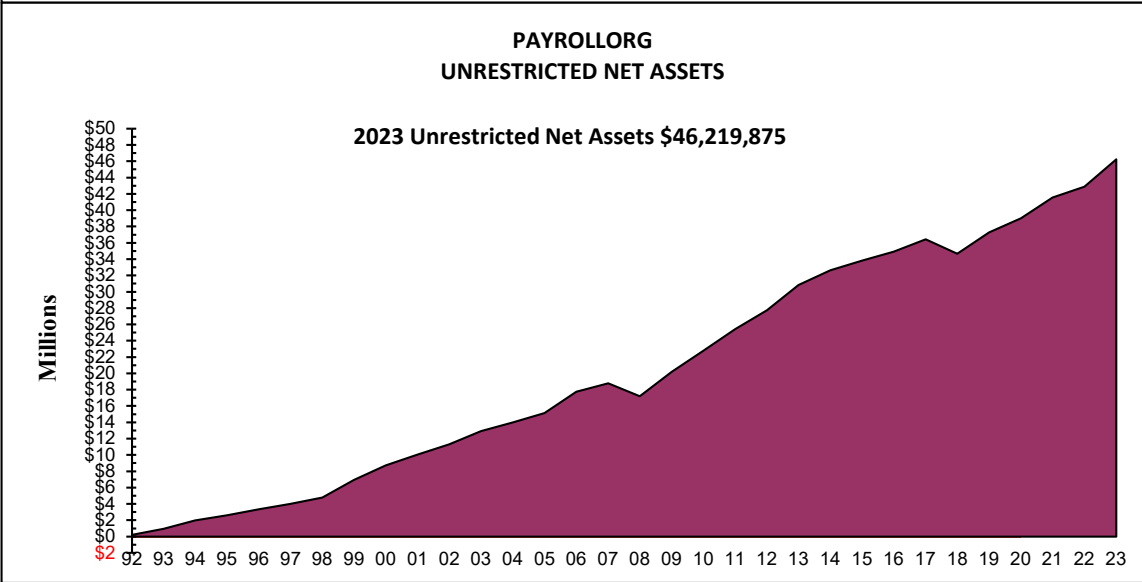
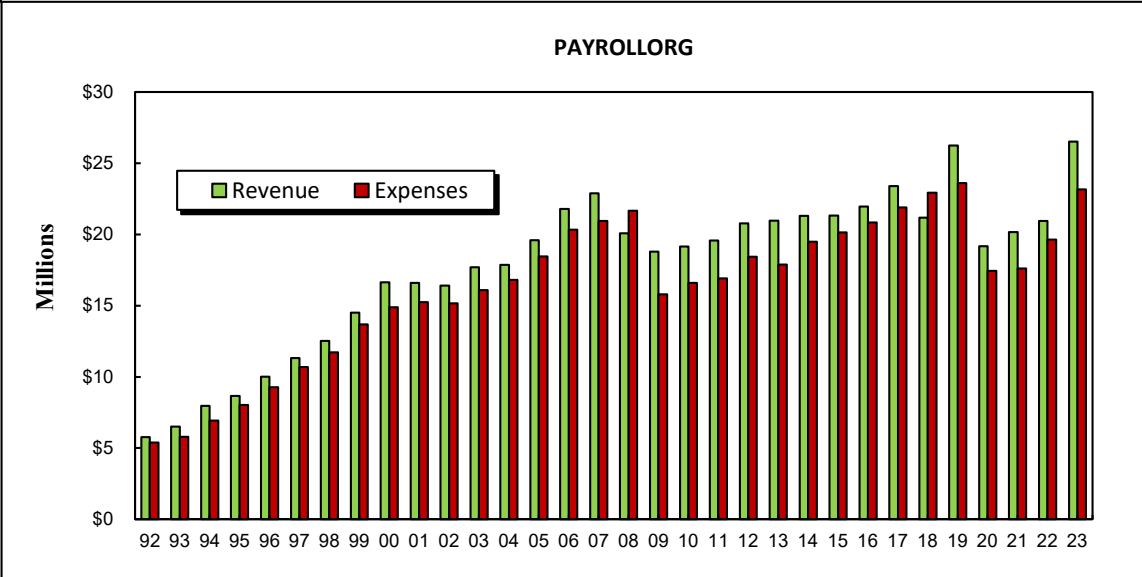
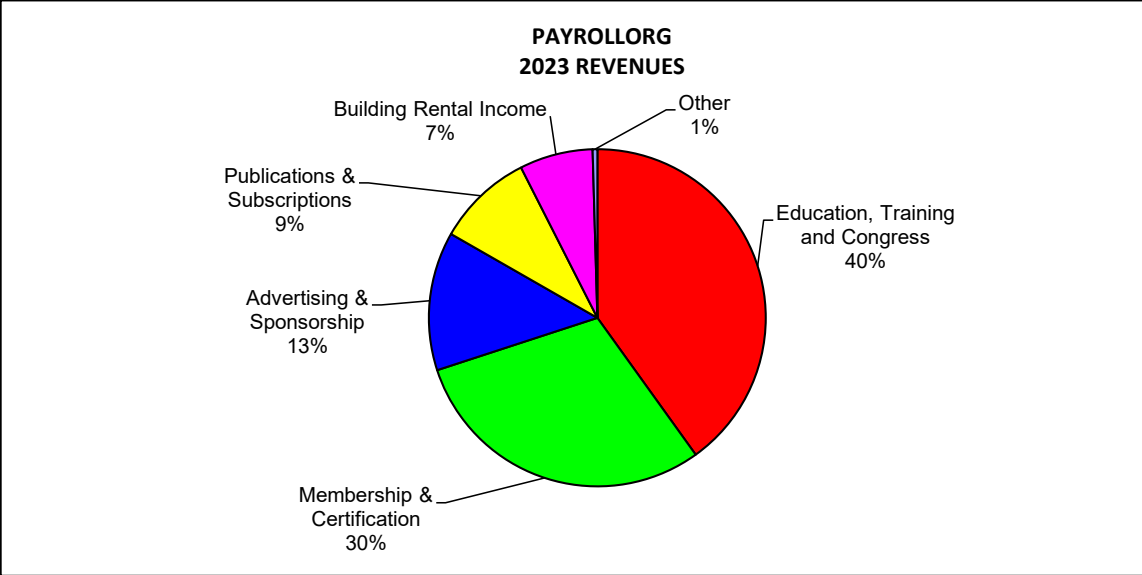
**PayrollOrg**  
Staff Organizational Chart  
July 2024



**PayrollOrg**  
Staff Organizational Chart  
July 2024

**MEET Las Vegas**





# Independent Auditor's Report



1155 Avenue of the Americas, Suite 1200 / New York, NY 10036

P 212.867.4000 / F 212.867.9810

[forvis.com](http://forvis.com)

Board of Directors  
PayrollOrg  
San Antonio, Texas

## ***Opinion***

We have audited the consolidated financial statements of PayrollOrg, which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of PayrollOrg as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of PayrollOrg and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## ***Responsibilities of Management for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about PayrollOrg's ability to continue as a going concern within one year after the date that these consolidated financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Consolidated Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of PayrollOrg's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about PayrollOrg's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**FORVIS, LLP**

New York, New York  
April 19, 2024



**PayrollOrg**  
**Consolidated Statements of Financial Position**  
**December 31, 2023 and 2022**

	<b>2023</b>	<b>2022</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 6,743,879	\$ 7,563,638
Investments	25,906,297	20,696,088
Accounts and note receivable, net	145,032	210,885
Prepaid expenses and other current assets	796,611	812,404
Total current assets	33,591,819	29,283,015
<b>Noncurrent Assets</b>		
Investment held for deferred compensation	3,521,569	2,465,666
Property and equipment, net	19,027,199	20,064,987
Right-of-use assets - finance leases, net	101,933	6,899
Total assets	\$ 56,242,520	\$ 51,820,567
 <b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	\$ 2,166,979	\$ 2,102,128
Contract liabilities	4,785,956	4,374,761
Current portion of finance lease liabilities	21,007	9,490
Total current liabilities	6,973,942	6,486,379
<b>Long-Term Liabilities</b>		
Deferred compensation payable	2,966,796	2,465,666
Long-term finance lease liabilities	81,907	-
Total liabilities	10,022,645	8,952,045
<b>Net Assets, Without Donor Restrictions</b>	46,219,875	42,868,522
Total liabilities and net assets	\$ 56,242,520	\$ 51,820,567

See Notes to Consolidated Financial Statements

**PayrollOrg**  
**Consolidated Statements of Activities**  
**Years Ended December 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>Operating Revenues</b>		
Education and training	\$ 9,390,113	\$ 9,001,434
Member services and certifications	7,001,010	6,633,184
Advertising and sponsorship	3,114,921	3,371,206
Books, publications and subscriptions	2,168,073	2,125,927
Building rental income	1,646,046	1,036,998
Gain on sale of asset	-	1,807,227
Other income	106,064	88,609
	<u>23,426,227</u>	<u>24,064,585</u>
<b>Operating Expenses</b>		
Employee compensation and benefits	13,677,220	11,253,957
Professional services	1,438,446	1,432,716
Printing, shipping and postage	636,083	595,206
Conferences, conventions and meetings	3,635,982	2,799,502
Travel	344,848	291,308
Occupancy	1,366,294	1,207,056
Information technology	762,859	685,048
Other	921,011	704,212
	<u>22,782,743</u>	<u>18,969,005</u>
<b>Change in Net Assets From Operations Before Depreciation and Amortization</b>	643,484	5,095,580
Depreciation and amortization	<u>(1,169,723)</u>	<u>(1,322,963)</u>
<b>Change in Net Assets From Operations After Depreciation and Amortization</b>	<u>(526,239)</u>	<u>3,772,617</u>
<b>Nonoperating Revenue, Gains (Losses) and Expenses</b>		
Net investment return	3,079,364	(3,111,579)
Interest expense	(3,169)	(3,640)
Gain on insurance proceeds	801,397	659,165
	<u>3,877,592</u>	<u>(2,456,054)</u>
<b>Change in Net Assets Without Donor Restrictions</b>	3,351,353	1,316,563
<b>Net Assets Without Donor Restrictions, Beginning of Year</b>	<u>42,868,522</u>	<u>41,551,959</u>
<b>Net Assets Without Donor Restrictions, End of Year</b>	<u>\$ 46,219,875</u>	<u>\$ 42,868,522</u>

See Notes to Consolidated Financial Statements

# PayrollOrg

## Consolidated Statements of Cash Flows

### Years Ended December 31, 2023 and 2022

	2023	2022
<b>Operating Activities</b>		
Change in net assets	\$ 3,351,353	\$ 1,316,563
Items not requiring (providing) operating cash flows		
Depreciation and amortization	1,148,454	1,300,293
Amortization - right-of-use assets - finance leases	21,269	22,670
Realized and unrealized (gains) losses on investments	(2,627,328)	3,581,541
Gain on sale of property and equipment	-	(1,807,227)
Provision for uncollectible receivables	(3,072)	(32,982)
Changes in		
Accounts and note receivable	62,532	174,063
Prepaid expenses and other current assets	15,793	7,741
Accounts payable and accrued expenses	64,851	(68,946)
Deferred compensation payable	501,130	(152,451)
Contract liabilities	411,195	725,330
Net cash provided by operating activities	2,946,177	5,066,595
<b>Investing Activities</b>		
Collections of note receivable	6,393	9,490
Proceeds from sale and/or maturity of investments	14,443,305	5,592,902
Purchase of investments	(17,359,611)	(9,562,135)
Proceeds from sale of property and equipment	-	2,150,000
Purchases of property and equipment	(110,666)	(85,387)
Net cash used in investing activities	(3,020,579)	(1,895,130)
<b>Financing Activities</b>		
Principal payments on finance lease liabilities	(22,879)	(21,781)
Net cash used in financing activities	(22,879)	(21,781)
<b>Net Change in Cash and Cash Equivalents</b>	(97,281)	3,149,684
<b>Cash and Cash Equivalents, Beginning of Year</b>	9,071,229	5,921,545
<b>Cash and Cash Equivalents, End of Year</b>	\$ 8,973,948	\$ 9,071,229
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Financial Position</b>		
Cash and cash equivalents in current assets	\$ 6,743,879	\$ 7,563,638
Cash and cash equivalents included in investments	1,750,762	1,223,248
Cash and cash equivalents included in investment held for deferred compensation	479,307	284,343
Total cash and restricted cash shown in the statements of cash flows	\$ 8,973,948	\$ 9,071,229
<b>Supplemental Cash Flows Information</b>		
Cash paid for interest - other	\$ 824	\$ 2,174
Cash paid for interest - finance leases	2,345	1,466
Right-of-use assets obtained in exchange for new finance lease liabilities	116,303	-

*See Notes to Consolidated Financial Statements*

# PayrollOrg

## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

#### Note 1: Nature of Operations and Summary of Significant Accounting Policies

##### *Nature of Operations*

American Payroll Institute, Inc. was organized to promote the payroll profession. This is accomplished primarily through education, educational materials, legislative activities, and profession awareness programs. American Payroll Institute, Inc. also includes the following: API Education Trust, American Payroll Institute, Inc., and API NYC Properties, LLC organized in New York; API Fund for Payroll Education, Inc. and American Payroll Institute Properties, Inc. organized in Texas; API Nevada Properties, Inc. organized in Nevada; API DC Properties, Inc. and Global Payroll Management Institute, Inc. organized in Washington, D.C.; and American Payroll Institute Services, Inc. organized in Delaware. When it was founded, American Payroll Institute, Inc., adopted the dba American Payroll Association. In 2023, to better position the organization internationally, the dba of American Payroll Association was rebranded as PayrollOrg (PAYO).

API Education Trust and API Fund for Payroll Education, Inc. were established as exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). American Payroll Institute, Inc. and Global Payroll Management Institute, Inc. were established as exempt from federal income tax under IRC Section 501(c)(6). American Payroll Institute Properties, Inc., API Nevada Properties, Inc., and API DC Properties, Inc. were established as IRC Section 501(c)(2) title-holding companies. API NYC Properties, LLC is a limited liability company established to hold title to property purchased in New York City. American Payroll Institute Services, Inc. is a for-profit corporation subject to federal income taxes. There was no federal tax expense during 2023 and 2022. Certain activities performed by PAYO are unrelated to its exempt purpose and are subject to unrelated business income tax. PAYO files tax returns in the U.S. federal jurisdiction.

API Education Trust and API Fund for Payroll Education, Inc. provide educational offerings. American Payroll Institute, Inc. is a dues-based association which provides membership services including publications, lobbying and the dissemination of printed and other material promoting the payroll profession. American Payroll Institute Properties, Inc., API Nevada Properties, Inc., API DC Properties, Inc. and API NYC Properties, LLC were established to hold title to property. American Payroll Institute Services, Inc. was formed to facilitate taxable activities which are byproducts of services rendered to PAYO's members. Global Payroll Management Institute, Inc. was established to promote the payroll profession internationally. However, with the rebrand, Global Payroll Management Institute, Inc. educational offerings were absorbed into API Fund for Payroll Education, Inc, and Global Payroll Management Institute, Inc. subscribers, sponsorships, advertising, and publications were absorbed into American Payroll Institute, Inc.

PAYO is funded primarily by education and membership services revenues.

##### *Principles of Consolidation*

The financial activity and financial position of API Education Trust, API Fund for Payroll Education, Inc., American Payroll Institute Properties, Inc., API Nevada Properties, Inc., API DC Properties, Inc., API NYC Properties, LLC, American Payroll Institute Services, Inc., and Global Payroll Management Institute, Inc. have been consolidated with American Payroll Institute, Inc.

These entities are related to PAYO through Board control and financial interdependence. All material intercompany balances and transactions have been eliminated in the consolidation.

# PayrollOrg

## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

#### ***Basis of Accounting***

The consolidated financial statements are prepared on the accrual basis of accounting.

#### ***Use of Estimates***

The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

#### ***Recently Adopted Accounting Guidance***

##### ***Allowance for Credit Losses***

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured a fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by PAYO that are subject to the guidance in FASB ASC 326 were trade accounts receivable.

We adopted the standard effective January 1, 2023. The impact of the adoption was not considered material to the financial statements.

#### ***Cash Equivalents***

Cash equivalents include highly liquid funds with original maturity dates of three months or less. Uninvested cash and cash equivalents included in investment accounts are considered to be cash and cash equivalents. At December 31, 2023 and 2022, cash equivalents consisted primarily of money market accounts with brokers.

At December 31, 2023, PAYO's cash accounts exceeded federally insured limits by approximately \$8,502,000.

#### ***Accounts and Note Receivable***

Accounts and note receivable are stated at the amount of consideration from members and customers of which PAYO has an unconditional right to receive. A majority of PAYO sales are member and customer-initiated website sales with immediate payment online. As such, there are no invoices generated and no outstanding invoices for these purchases. PAYO has contracts for some services, products, and sponsorships where accounts receivable is recorded. Our contracts allow for interest to be charged on unpaid balances; however, PAYO has certain customers in good standing where it does not enforce this provision. Revenue from interest charged on outstanding balances is not significant and PAYO does not consider this a financing component. PAYO provided an allowance for credit losses, which was based upon a review of outstanding receivables, historical

# PayrollOrg

## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

collection information and existing economic conditions. The allowance for credit losses was approximately \$11,000 and \$24,000 at December 31, 2023 and 2022, respectively.

Accounts receivable are due based on the item being contracted and the terms are stated in the agreements. Classes and events are due prior to the class beginning, books and publications require payment prior to the item being fulfilled. Advertising is due at the time of the event or when the publication goes to press. Accounts past due more than one year are considered delinquent. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the customer. After a year, PAYO utilizes a third-party collection agency to assist in collecting outstanding balances.

#### ***Prepaid Expenses and Other Current Assets***

Prepaid expenses include the cost of printing brochures, inventory and materials related to future events, promotional items and premiums and unexpired insurance cost.

#### ***Investments and Net Investment Return***

PAYO measures securities at fair value.

PAYO's investments held for deferred compensation have been classified as long-term while the remaining investments have been classified as current based on the availability of these investments to fund current operations as needed.

Investment return includes dividend, interest, and other investment income; realized and unrealized gains and losses on investments carried at fair value; and realized gains and losses on other investments, less external and direct internal investment expenses. Gains and losses on the sale of securities are recorded on the trade date and are determined using the specific identification method.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in net assets without donor restrictions. Other investment return is reflected in the statements of activities with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

#### ***Property and Equipment***

Property and equipment are stated at cost less accumulated depreciation. Depreciation is charged to expense using the straight-line method over the estimated useful lives of the assets. Property and equipment assets in excess of \$2,000 with an estimated useful life of more than one year are capitalized.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Building and improvements	5-40 years
Furniture and equipment	5-10 years
Intangible assets	4 years

# PayrollOrg

## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

#### ***Gain on Insurance Proceeds***

Due to severe weather during the year ended December 31, 2021, the headquarters building owned by American Payroll Institute Properties, Inc., incurred significant roof damage. An insurance claim was filed in 2021, and most of the insurance proceeds were received in 2023, with the remaining balance received in January 2024.

PAYO cancelled its 2020 in-person Payroll Congress due to the pandemic and filed an insurance claim under its event cancellation insurance policy. In early 2022, the claim was approved, and PAYO received a final settlement.

These insurance proceeds are included in gain on insurance proceeds on the statements of activities.

#### ***Long-Lived Asset Impairment***

PAYO evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset are less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

No asset impairment was recognized during the years ended December 31, 2023 and 2022.

#### ***Contract Liabilities***

Contract liabilities, also known as deferred revenue, represent payment for membership dues, publications and subscriptions that are prorated over the year, prepayments for future events and advertising, and advance rental income payments.

#### ***Leases as Lessee***

PAYO determines if an arrangement is a lease or contains a lease at inception. Leases result in the recognition of Right-of-Use (ROU) assets and lease liabilities on the consolidated statements of financial position. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. PAYO determines lease classification as operating or finance at the lease commencement date.

PAYO combines lease and nonlease components, such as common area and other maintenance costs, in calculating the ROU assets and lease liabilities.

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. PAYO has made a policy election to use a risk-free rate (the rate of a zero-coupon U.S. Treasury instrument) for the initial and subsequent measurement of all lease liabilities. The risk-free rate is determined using a period comparable with the lease term.

# PayrollOrg

## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

PAYO has elected not to record leases with an initial term of 12 months or less on the consolidated statements of financial position. Lease expense on such leases is recognized on a straight-line basis over the lease term.

#### ***Leases as Lessor***

PAYO determines if an arrangement is a lease or contains a lease at inception. PAYO combines lease and nonlease components, such as common area and other maintenance costs, in the determination of lease revenues.

Income from leases is recorded on the straight-line basis over the term of the lease. Deferred rent is recorded for the difference between the fixed payment and rent expense.

#### ***Deferred Compensation***

Based on a contractual obligation commencing in 2014 and renewed in 2023, a liability has been recorded representing PAYO's commitment. Although the investments are owned and controlled by PAYO, said investments have been segregated. The investment includes an additional 25% contribution related to the January 1, 2023 contract renewal. Earnings as well as gains and losses on these funds are added to and deducted from deferred compensation payable.

#### ***Change in Net Assets from Operations***

Change in net assets from operations includes all revenue and expenses except for net investment return, interest expense, and gain on insurance proceeds.

#### ***Functional Allocation of Expenses***

The costs of supporting the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities. The functional expenses present the natural classification detail of expenses by function. Certain costs have been allocated among the program and management and general categories based on the square footage, personnel costs and other methods. Many costs are initially recorded at the profit center level thus already captured within the functional area of the financial statement roll up. Occupancy related items not directly associated with a location have been allocated based on square footage used by the related entities. Paid time off and other compensation benefits have been allocated based on the records that the employees have entered into PAYO's payroll system.

#### ***Revenues***

Revenue is recognized as PAYO satisfies its performance obligations under its contracts with members and customers to provide services, products, sponsorships, advertising, and other promised arrangements. Revenue is reported at the estimated transaction price or amount that reflects the consideration to which PAYO expects to be entitled for the provision of services, products, sponsorships, advertising, and other promised arrangements. PAYO determines the transaction price based on standard charges for goods and services provided, reduced by discounts provided in accordance with PAYO's policy and implicit price concessions provided to its members and customers. PAYO determines its estimates of explicit price concessions based on its discount policies or contract negotiations. PAYO estimates its implicit price concessions based on historical information and with certain customers and classes of members.



# PayrollOrg

## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

#### ***Rental Income***

Rental income is recorded on a monthly basis equal to amounts charged to tenants based upon signed leases.

#### ***Advertising***

Advertising costs are expensed when incurred. Advertising expense for the years ended December 31, 2023 and 2022 was \$252,361 and \$172,393, respectively.

#### ***Conditional Grants***

Conditional grants having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions.

#### ***Net Assets***

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions. PAYO had no donor-imposed restrictions at December 31, 2023 and 2022.

#### **Note 2: Revenue from Contracts with Members and Customers**

Revenue is reported at the amount that reflects the consideration to which PAYO expects to be entitled in exchange for providing memberships, subscription, education, and other payroll-related products. These amounts are due from members and customers and include variable consideration. Generally, PAYO receives payment prior to satisfying its performance obligation and recognizes revenues as the services are performed and any receivables are due in full when billed. The nature, timing, extent, and uncertainty of PAYOs various revenue streams are summarized below.

#### ***Education and Training Revenue***

Revenue from purchases of education, educational products and related membership products is reported at the amount that reflects the consideration to which PAYO expects to be entitled in exchange for providing instruction, education and/or certification and other related services. These amounts are due from participants, third-party payers, and others. Any discounts are specified by product and tier at the time of purchase and refunds are determined prior to the revenue being recognized and purchased product received. Purchases are not refunded once courses and classes begin, educational products are fulfilled, or licenses are activated.

Revenue is recognized when the education or educational product is considered delivered.

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## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

#### ***Member Services and Certifications Revenue***

Revenues from contracts with members for annual dues and certifications are reported at the amount that reflects the consideration to which PAYO expects to be entitled in exchange for providing educational product discounts, updates, and certifications. PAYO determines the transaction price based preestablished membership pricing tiers and discounts. These amounts are due from members, third-party payers, and others. Dues represent an annual benefit. Pricing is set and is not negotiable and is nonrefundable.

These revenues are recognized as PAYO satisfies performance obligations over the specific contracted period.

#### ***Advertising Revenue***

Revenue from purchases of advertising is reported at the amount that reflects the consideration to which PAYO expects to be entitled in exchange for providing advertising services on PAYO's website, at specific events or within periodicals. Any discounts are specified by product and tier at the time of purchase. Deposits equal to the transaction price are due in advance of advertising being published. Contracts are subject to cancellation fees and not refunded once the advertising has been published.

Advertising revenue is recognized over the period the advertisement appears on the website or at the related event, or when the advertisement is published within the periodical.

#### ***Sponsorship Revenue***

Revenue from purchases of sponsorships is reported at the amount that reflects the consideration to which PAYO expects to be entitled in exchange for providing contracted deliverables associated with the sponsorship. Any discounts are negotiated at the time of the contract based on sponsorship tiers. Deposits equal to the sponsorship are required to be made prior to the event. Contracts are subject to cancellation fees and not refunded once the underlying event begins.

Sponsorships are generally packaged contracts and may include additional performance obligations such as advertising, conference registrations, vendor hall participation and access to participation lists. PAYO determines the transaction price based on discounts on published rates cards for various sponsorship opportunities and sponsorship tiers and allocates the transaction price to the performance obligations based on standalone prices.

The sponsorships and their related components are recognized at the time of the underlying event.

#### ***Books, Publications and Subscriptions Revenue***

Revenue from purchases of books, publication and subscriptions is reported at the amount that reflects the consideration to which PAYO expects to be entitled in exchange for providing book, periodical and other subscription-based products. Subscriptions represent an annual benefit. Any discounts are specified by product and tier at the time of purchase. Refunds are determined prior to the revenue being recognized and receipt of purchased product or activation of the product license by the members. Once a subscription is activated, it is not refundable.

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## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

Revenues are recognized as PAYO satisfies performance obligations at the time of delivery of products for books and periodicals, or over the term of the annual contract for subscription-based products.

#### ***Event Rentals and Catering***

PAYO often rents unused space for events for customers to hold events. These rentals are not considered real estate rentals. With these rentals come various service-related income such as equipment usage and catering. These revenues are individually contracted based on the specific event needs. The rental associated revenues are recognized at the time of the event. PAYO determines the transaction price based on preestablished pricing schedules.

Revenue from purchases of rental space and associated services is reported at the amount that reflects the consideration to which PAYO expects to be entitled in exchange for providing rental space and associated services and equipment rental. Amounts are negotiated at the time of the contract based on space and services required. Deposits equal to the guarantee are required to be made prior to the event. Contracts are subject to cancellation fees and are not refunded once the event begins.

#### ***Other Contract Revenue***

Other contract revenue consists of amounts received for shipping products to customers and members, and other miscellaneous amounts. Revenue is recognized at the time the related product is shipped or other performance obligations as satisfied.

#### ***Transaction Price and Recognition***

PAYO determines the transaction price based on standard charges for goods and services provided, reduced by discounts provided in accordance with PAYO's policy and implicit discounts and contracted discounts provided to its members and customers. PAYO determines its estimates of explicit price concessions based on its discount policies or contract negotiations. Based on the way PAYO generates sales requiring immediate payment via its website and other sales deposits required to be paid prior to service rendered on non-website sales, the collectability exposure is minimal.

Performance obligations are determined based on the nature of the goods or services provided by PAYO in accordance with the item purchased or benefits promised to the member or customer in the contract. Revenue for performance obligations satisfied over time is recognized ratably over the life value of the product. PAYO believes this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. As noted above, educational classes, subscriptions and conferences are performance obligations satisfied over time.

Revenue for performance obligations satisfied at a point in time is generally recognized when goods or services are sold or provided to the customers at a single point in time and PAYO does not believe it is required to provide additional goods or services related to that sale. PAYO products that would be classified as point in time sales are books, eBooks, advertising within publications, and webinars on demand.

# PayrollOrg

## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

For the years ended December 31, 2023 and 2022, PAYO recognized revenue of \$19,695,653 and \$18,361,706, respectively, from goods and services that transfer to the customer over time and \$3,456,544 and \$3,635,135, respectively, from goods and services that transfer to the customer at a point in time.

#### **Contract Balances**

The following table provides information about PAYO’s receivables, and contract liabilities from contracts with customers:

		2023		2022
Accounts receivable, beginning of year	\$	197,102	\$	331,765
Accounts receivable, end of year		145,032		197,102
Contract liabilities, beginning of year		4,374,761		3,649,431
Contract liabilities, end of year		4,785,956		4,374,761

#### **Financing Component**

PAYO has elected a practical expedient which allows the recognition of the promised amount of consideration without adjusting for the time value of money if the contract has a duration of one year or less.

#### **Contract Costs**

PAYO has elected a practical expedient which allows recognition of incremental costs to obtain a contract as an expense when incurred if the amortization period is less than one year.

#### **Shipping and Handling**

PAYO has elected a practical expedient which allows the treatment of shipping and handling activities that occur after control of the good transfers to the customer as fulfillment activities.

#### **Sales Taxes Collected**

PAYO has elected a practical expedient which allows exclusion from the transaction price all sales taxes that are assessed by a governmental authority and that are imposed on and concurrent with a specific revenue-producing transaction and collected by the entity from a customer or member.

**PayrollOrg**  
**Notes to Consolidated Financial Statements**  
**December 31, 2023 and 2022**

**Note 3: Fair Value Measurements and Disclosures**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

# PayrollOrg

## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

#### **Recurring Measurements**

The following tables present the fair value measurements of assets and liabilities recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2023 and 2022:

	<u>Total</u>	<u>Fair Value Measurement Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
<b>December 31, 2023</b>				
<b>Assets</b>				
Investments				
Equities	\$ 10,886,887	\$ 10,886,887	\$ -	\$ -
Fixed income	13,268,648	13,084,242	184,406	-
	<u>24,155,535</u>	<u>23,971,129</u>	<u>184,406</u>	<u>-</u>
Total investments reported in the fair value hierarchy				
	24,155,535	23,971,129	184,406	-
Cash and cash equivalents	1,750,762	-	-	-
	<u>25,906,297</u>	<u>23,971,129</u>	<u>184,406</u>	<u>-</u>
Total investments				
Investment held for deferred compensation				
Equities	1,341,959	1,341,959	-	-
Equities mutual funds	1,347,986	1,347,986	-	-
Fixed income	352,317	352,317	-	-
	<u>3,042,262</u>	<u>3,042,262</u>	<u>-</u>	<u>-</u>
Total investment held for deferred fair compensation reported in the value hierarchy				
	3,042,262	3,042,262	-	-
Cash and cash equivalents	479,307	-	-	-
	<u>3,521,569</u>	<u>3,042,262</u>	<u>-</u>	<u>-</u>
Total investment held for deferred compensation				
	3,521,569	3,042,262	-	-
Total assets	<u>\$ 29,427,866</u>	<u>\$ 27,013,391</u>	<u>\$ 184,406</u>	<u>\$ -</u>

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**Notes to Consolidated Financial Statements**  
**December 31, 2023 and 2022**

	<u>Total</u>	<u>Fair Value Measurement Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
<b>December 31, 2022</b>				
<b>Assets</b>				
Investments				
Equities	\$ 8,791,880	\$ 8,791,880	\$ -	\$ -
Fixed income	<u>10,680,960</u>	<u>10,680,960</u>	<u>-</u>	<u>-</u>
Total investments reported in the fair value hierarchy	19,472,840	19,472,840	-	-
Cash and cash equivalents	<u>1,223,248</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total investments	<u>20,696,088</u>	<u>19,472,840</u>	<u>-</u>	<u>-</u>
Investment held for deferred compensation				
Equities	155,947	155,947	-	-
Equities mutual funds	1,753,201	1,753,201	-	-
Fixed income	<u>272,175</u>	<u>272,175</u>	<u>-</u>	<u>-</u>
Total investment held for deferred fair compensation reported in the value hierarchy	2,181,323	2,181,323	-	-
Cash and cash equivalents	<u>284,343</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total investment held for deferred compensation	<u>2,465,666</u>	<u>2,181,323</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 23,161,754</u>	<u>\$ 21,654,163</u>	<u>\$ -</u>	<u>\$ -</u>

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying consolidated statements of financial position, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended December 31, 2023 and 2022.

**PayrollOrg**  
**Notes to Consolidated Financial Statements**  
**December 31, 2023 and 2022**

**Investments**

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

**Note 4: Property and Equipment**

Property and equipment at December 31 consists of:

	<b>2023</b>	<b>2022</b>
Land	\$ 7,168,399	\$ 7,168,399
Building and improvements	32,417,414	32,394,069
Furniture and equipment	5,565,639	6,093,223
Intangible assets	529,723	603,703
	45,681,175	46,259,394
Less accumulated depreciation	(26,653,976)	(26,194,407)
	<b>\$ 19,027,199</b>	<b>\$ 20,064,987</b>

**Note 5: Leases as Lessee**

**Nature of Leases**

PAYO has entered into the following lease arrangements:

**Finance Leases**

These leases mainly consist of office equipment. Termination of the leases generally are prohibited unless there is a violation under the lease agreement.

**All Leases**

PAYO has no material related-party leases. PAYO's lease agreements do not contain any material residual value guarantees or material restrictive covenants.



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**Notes to Consolidated Financial Statements**  
**December 31, 2023 and 2022**

**Quantitative Disclosures**

The lease cost and other required information for the years ended December 31, 2023 and 2022, is:

	<u>2023</u>	<u>2022</u>
Lease cost		
Finance lease cost		
Amortization of right-of-use asset	\$ 21,269	\$ 22,670
Interest on finance lease liabilities	2,345	1,466
Variable lease cost	5,721	774
Total lease cost	<u>\$ 29,335</u>	<u>\$ 24,910</u>
Other information		
Cash paid for amounts included in the measurement of lease liabilities		
Financing cash flows from finance leases	22,879	21,781
Right-of-use assets obtained in exchange for new finance lease liabilities	116,303	-
Weighted-average remaining lease term		
Finance leases	4.59 years	0.5 years
Weighted-average discount rate		
Finance leases	3.686%	6.785%

Future minimum lease payments and reconciliation to the consolidated statement of financial position at December 31, 2023, are as follows:

	<u>Finance Leases</u>
2024	\$ 24,464
2025	24,464
2026	24,464
2027	24,464
2028	<u>14,332</u>
Total future undiscounted lease payments	112,188
Less interest	<u>(9,274)</u>
Lease liabilities	<u>\$ 102,914</u>

**PayrollOrg**  
**Notes to Consolidated Financial Statements**  
**December 31, 2023 and 2022**

**Note 6: Leases as Lessor**

***Nature of Leases***

PAYO has entered into the following lease arrangements:

***Operating Leases***

PAYO leases retail space that according to agreements expire in various years through 2039. These leases do not contain renewal options. Lease payments have an escalating fee schedule, which range from a nine to ten percent increase every five years. Termination of the leases is generally prohibited unless there is a violation under the lease agreement.

Leased assets cost and accumulated depreciation at December 31 consists of:

	<u>2023</u>	<u>2022</u>
Building and improvements	\$ 233,801	\$ 233,801
Less accumulated depreciation	<u>(176,334)</u>	<u>(171,530)</u>
	<u>\$ 57,467</u>	<u>\$ 62,271</u>

Rental income is recorded on the straight-line method over the life of each lease. Certain leases provide for the pass-through of certain costs and/or escalation charges based on variable criteria.

***Quantitative Disclosures***

Lease revenues for the years ended December 31, 2023 and 2022 was:

	<u>2023</u>	<u>2022</u>
Rent payments	\$ 178,000	\$ 182,871
Variable payments	<u>23,028</u>	<u>30,132</u>
Total lease revenue	<u>\$ 201,028</u>	<u>\$ 213,003</u>

Minimum rental income is due as follows:

	<u>2023</u>
2024	\$ 181,800
2025	184,397
2026	184,397
2027	184,397
2028	70,367
Thereafter	<u>841,295</u>
Total	<u>\$ 1,646,653</u>

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**Notes to Consolidated Financial Statements**  
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**Note 7: Functional Expenses**

	<b>2023</b>					
	<b>Program Services</b>					
	<b>Education</b>	<b>Member Related Services</b>	<b>Total Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
Employee compensation and benefits	\$ 4,210,917	\$ 4,607,851	\$ 8,818,768	\$ 3,892,433	\$ 966,019	\$ 13,677,220
Professional services	321,167	184,055	505,222	907,741	25,483	1,438,446
Printing, shipping and postage	94,997	505,882	600,879	16,603	18,601	636,083
Conferences, conventions and meetings	2,470,195	1,089,237	3,559,432	5,027	71,523	3,635,982
Travel	139,854	102,214	242,068	84,033	18,747	344,848
Occupancy	60,002	1,136,113	1,196,115	169,916	263	1,366,294
Information technology	27,570	366,285	393,855	329,612	39,392	762,859
Other	79,426	177,921	257,347	504,679	158,985	921,011
Depreciation and amortization	417,990	728,069	1,146,059	23,664	-	1,169,723
Interest expense	-	-	-	3,169	-	3,169
Total expenses	<u>\$ 7,822,118</u>	<u>\$ 8,897,627</u>	<u>\$ 16,719,745</u>	<u>\$ 5,936,877</u>	<u>\$ 1,299,013</u>	<u>\$ 23,955,635</u>

	<b>2022</b>					
	<b>Program Services</b>					
	<b>Education</b>	<b>Member Related Services</b>	<b>Total Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
Employee compensation and benefits	\$ 3,406,385	\$ 3,805,784	\$ 7,212,169	\$ 3,105,595	\$ 936,193	\$ 11,253,957
Professional services	340,264	179,017	519,281	876,371	37,064	1,432,716
Printing, shipping and postage	98,696	455,644	554,340	14,464	26,402	595,206
Conferences, conventions and meetings	1,879,811	810,835	2,690,646	4,037	104,819	2,799,502
Travel	90,696	122,558	213,254	65,064	12,990	291,308
Occupancy	48,005	1,024,084	1,072,089	134,862	105	1,207,056
Information technology	36,769	287,916	324,685	334,891	25,472	685,048
Other	58,106	119,060	177,166	368,299	158,747	704,212
Depreciation and amortization	433,681	833,772	1,267,453	55,510	-	1,322,963
Interest expense	-	-	-	3,640	-	3,640
Total expenses	<u>\$ 6,392,413</u>	<u>\$ 7,638,670</u>	<u>\$ 14,031,083</u>	<u>\$ 4,962,733</u>	<u>\$ 1,301,792</u>	<u>\$ 20,295,608</u>

**PayrollOrg**  
**Notes to Consolidated Financial Statements**  
**December 31, 2023 and 2022**

**Note 8: Liquidity and Availability**

PAYO’s financial assets available within one year of the statements of financial position date for general expenditures are as follows:

	<b>2023</b>	<b>2022</b>
Cash and cash equivalents	\$ 6,743,879	\$ 7,563,638
Accounts and note receivable, net	145,032	210,885
Investments	29,427,866	23,161,754
	36,316,777	30,936,277
Less: Noncurrent portion of note receivable	-	-
Less: Investment held for deferred compensation	(3,521,569)	(2,465,666)
	<b>\$ 32,795,208</b>	<b>\$ 28,470,611</b>

As part of PAYO’s liquidity management, it has a policy to structure its financial assets to be available as its general expenses, liabilities, and other obligations come due. PAYO has established an informal goal of maintaining reserves of 80 percent of average operating expenses. Non-immediate needs cash is invested in an ultra-short investment vehicle with the investment broker.

**Note 9: Related Parties**

Certain Board members provide services to PAYO, primarily as course instructors. In 2023 and 2022, Board members were compensated \$86,081 and \$88,474, respectively, for services performed. The Board members are compensated at the same rates as PAYO pays others for providing comparable services. There is a quality assurance program to provide independence to the selection criteria for speakers.

**Note 10: Deferred Compensation Agreement**

PAYO has a nonqualified deferred compensation plan (§457(f)) for the Executive Director that provides supplemental income upon disability, retirement, or end of current employment contract. The present value of total estimated deferred compensation is being accrued using the straight-line method over the remaining years to the full eligibility date. Contributions to the deferred compensation plan included in pension expense were \$131,600 and \$245,975 in 2023 and 2022, respectively.

# PayrollOrg

## Notes to Consolidated Financial Statements

### December 31, 2023 and 2022

#### **Note 11: Pension**

PAYO has a defined contribution pension plan that covers all eligible employees. In 2023 and 2022, a contribution of up to 15 percent of qualified wages was approved to be paid. Pension expense for 2023 and 2022 was \$711,861 and \$685,025, respectively. As of December 31, 2023 and 2022, accrued pension liability of \$708,284 and \$659,935, respectively, is included in accounts payable and accrued expenses.

#### **Note 12: Significant Estimates and Concentrations**

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

##### ***Deferred Compensation Agreement***

As described in *Note 10*, the amount of annual expense accrued for deferred compensation is based on an estimate of the total amounts payable under the contract over the lifetimes of the beneficiaries.

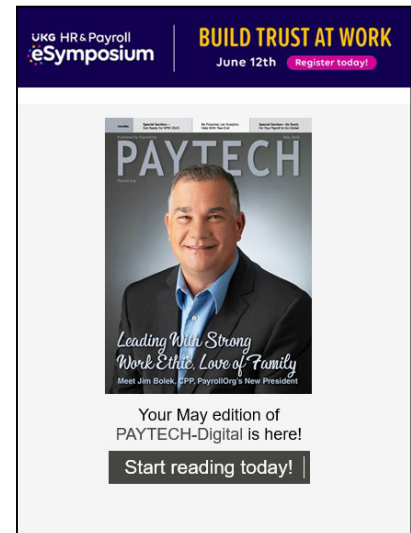
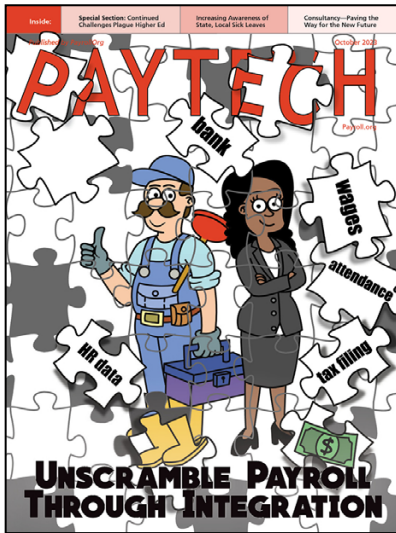
##### ***Investments***

PAYO invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying consolidated statements of financial position.

#### **Note 13: Subsequent Events**

Subsequent events have been evaluated through April 19, 2024, which is the date the consolidated financial statements were available to be issued.

# The Year in Membership Publications



## PAYTECH

PAYTECH is the career magazine for the professionals who keep their companies going by delivering accurate, on-time payrolls and accounts payable (AP) payments while staying in compliance with everchanging laws and regulations.

PAYTECH has continued to focus on topics of interest and concern to PayrollOrg members. During the past year, PayrollOrg staff and PAYTECH's talented Board of Contributing Writers provided members a wealth of valuable information on subjects ranging from artificial intelligence (AI) to year-end (YE).

This past year, PAYTECH offered advice from experts on the following topics: HR trends, payroll fraud, multi-state taxation issues, globalization, and analytics. In addition, PAYTECH provided readers with coverage of the 42nd Annual Payroll Congress, National Payroll Week, Payroll Leaders Conference, the new Payroll Solution Demo Pages in The Payroll Community, and Capital Summit. We also introduced the 2023 Payroll Man and Payroll Woman of the Year, the 2023

Prism Award recipients, the 2023 Chapter of the Year, and PayrollOrg's President Jim Bolek, CPP.

PAYTECH is also still available in a flip-page digital format—giving members more convenience, accessibility, and mobility. The digital pages include links to additional material and exclusive video clips, providing members with the ultimate interactive experience. With this digital benefit, payroll and AP professionals can peruse each issue's contents via an intuitive user interface designed to make viewing simple and enjoyable. Members can access PAYTECH-Digital by logging on to [Payroll.org](https://Payroll.org), going to the "Membership" tab, and clicking on "PAYTECH Magazine."

PAYTECH's blend of comprehensive payroll and AP news, in-depth features, and original graphics is designed to present readers with an engaging publication that will not only be read once but saved and used as a career development reference. Always adapting to meet the needs of PayrollOrg members, PAYTECH remains the premier publication of the payroll and AP professions.

## Global Payroll

PayrollOrg's global electronic magazine is the substantive news source that helps readers manage the challenges of an increasingly global environment. Subscribers receive *Global Payroll* 11 times a year presented on a mobile-friendly, HTML platform.

*Global Payroll* is still currently offered free to PayrollOrg members and non-members, while building a subscriber base of readers around the world. The Membership Publications Department, with the help of a cross-functional team at PayrollOrg, has nurtured relationships with more than 34 authors, including international contributors from India, Ireland, Israel, and the United Kingdom.



This past year, *Global Payroll* offered advice from experts on DEI in global payroll, artificial intelligence (AI) and machine learning (ML), payroll transformation, cross-border allowances, and global mobility challenges. In addition, numerous countries were spotlighted to include Saudi Arabia, South Korea, Mexico, and Peru. Also, *Global Payroll* presented coverage of Global Payroll Week, PayrollOrg's 42nd Annual Payroll Congress, and introduced the next Global Vision Award winner as well as the Global Titan recipient.

Each issue includes articles on the new educational webinars PayrollOrg provides as well as monthly spotlights on global payroll practitioners within the *Global Payroll* pages.

*Global Payroll* is available online to subscribers around the first week of each month and can be found under the "Publications" tab on [Payroll.org](https://www.payroll.org).

## PayTalk

In April 2020, PayrollOrg launched "PayTalk" Podcast®. The monthly podcast features some of the most knowledgeable and influential leaders in the payroll industry who provide key insights into the latest industry trends and strategies.

Topics this past year included global outsourcing, data analytics, payroll communications, workforce management (WFM), emotional intelligence in mergers and acquisitions, and on-demand pay.

"PayTalk" is available on most major podcast outlets (i.e., Apple, Podbean, Google, Spotify, etc.) and can also be streamed directly off the "News & Resources" section of the [PayrollOrg website](https://www.payroll.org).



# Congress Today

Congress Today, the award-winning official daily news source of PayrollOrg's Payroll Congress, keeps attendees up to date on all of the most important details of the biggest payroll, finance, global payroll, and accounts payable event of the year. Congress participants start each day by enjoying lots of photos, learning about upcoming workshop sessions, and reading interviews with special guest speakers.

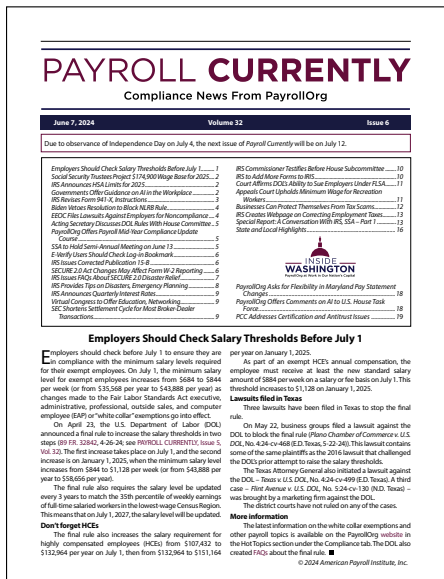
Again this year, the combination printed onsite magazine and online articles of [CongressToday.org](https://CongressToday.org) gave attendees instant access via their smartphones, laptops, and other devices to read about all of the exciting events taking place at the 42nd Annual Payroll Congress in real time. Along with photos, messages from award recipients, and updates from Payroll Congress, the online version also offered videos, photo galleries, access to sponsor websites, up-to-the-minute announcements, and post-session articles on some of the workshops and special keynote speakers.

Members who didn't get a chance to attend this year's Payroll Congress can still visit [PayrollOrg's Congress Today online magazine](https://CongressToday.org) to catch up on everything they missed.



# Payroll Currently

Payroll Currently is the monthly electronic newsletter covering federal payroll compliance news and issues. It is free for members as a benefit of PayrollOrg membership. Now in its 32nd year of publication, Payroll Currently has earned a reputation as the industry's authoritative payroll information newsletter for federal compliance. Members can access Payroll Currently by signing in to PayrollOrg's online virtual platform, the PayrollOrg Bookshelf (<https://bookshelf.payroll.org>), and clicking on the Payroll Currently icon. An archive of 2023 issues is also available. In January 2024, the PayrollOrg Bookshelf started to include links to the latest top four news articles from the current issue of Payroll Currently on its homepage.



Payroll Currently contains timely and accurate information on new legislation affecting payroll, benefits, and human resources. This information helps members understand the regulatory changes affecting payroll tax withholding, reporting, and depositing to keep them in compliance. The newsletter has concise explanations of the latest federal rules and regulations from the Internal Revenue Service (IRS), Social Security Administration (SSA), U.S. Department of Labor (DOL), and other agencies. Relevant court decisions are also explained.

During the past year, members received updates on the DOL's final rule that increases the minimum salary level for Fair Labor Standards Act "white collar" exempt employees,



which will go into effect in two stages. These salary thresholds will also be updated every 3 years. Members also learned about important changes brought about by the SECURE 2.0 Act, including guidance on new emergency savings accounts; how the SECURE 2.0 Act affects Form W-2 reporting; and provisions that allow for distributions from retirement plans for individuals impacted by federally declared major disasters. Members were made aware of the IRS finalizing regulations on the de minimis safe harbor as well.

Beginning in January 2024, every issue of *Payroll Currently* includes *Inside Washington* (the latest news from PayrollOrg’s Government Relations office) at the end of each issue. *Payroll Currently’s* State and Local News was also rebranded to State and Local Highlights in January. With the addition of *Inside Washington* and the rebrand of State and Local Highlights, members receive the total compliance package in each issue. *Payroll Currently* also includes occasional special reports.

Members receive a topical index with each issue as well as an email when each new issue is available. The email includes a link to PayrollOrg’s online Compliance Calendar, which contains important payroll filing dates and information for the current calendar year.

## PayState Update

*PayState Update* is the only biweekly electronic newsletter in the industry dedicated exclusively to state and local payroll compliance news and issues. This five-page newsletter is a subscription publication accessed through the PayrollOrg Bookshelf (<https://bookshelf.payroll.org>). It can be purchased as a standalone product, in which members receive a substantial discount, or as part of Payroll Source Plus or the Federal and State Payroll Compliance Resource. An archive of 2023 issues is also available.

*PayState Update* reports on payroll-related news from all 50 states, the District of Columbia, and Puerto Rico through in-depth articles and analyses, comparative charts, state-by-state information, a Q&A feature, a Coming Soon feature on pending legislation, and topical indexes. The newsletter also provides important previews of upcoming state and local issues so payroll professionals can be prepared. As payroll professionals prepare for year-end, the newsletter includes comprehensive, easy-to-read charts on important reporting information for all relevant states, with applicable deadlines and filing requirements for the next year.

During the past year, *PayState Update* subscribers were the first to learn about new earned wage access (EWA) laws in Kansas, Missouri, Nevada, South Carolina, and Wisconsin, the potential for states to face a FUTA credit reduction for 2024, and state and local paid leave updates – including New York’s new prenatal leave requirements and the delay to the Maryland paid family leave program. Other hot topics include new hire reporting requirements in Indiana, pay statement requirements in Maryland, the new federal “white collar” exemption and the impact on states, state and local minimum wage updates, and updates to withholding tables and supplemental wage tax rates in states that have adjusted personal income tax rates during the year.



PayrollOrg (PAYO) extends its gratitude to these writers who took time out of their busy schedules to contribute articles to the association's publications throughout 2023-2024\*. Thanks to their willingness to share their knowledge and expertise, PayrollOrg's membership publications are industry leaders.

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*\*Note: Contributing writers listed are from July 2023 to June 2024.*

PayrollOrg extends its thanks to all of the advertisers that have supported our membership publications throughout 2023–2024\*. It is through their generous support that we have been able to bring readers our publications on a regular basis.

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*\*Note: Advertisers listed are from July 2023 to June 2024.*

PayrollOrg (PAYO) extend its gratitude to these volunteers who took time out of their busy schedules to be guests on an episode of the “PayTalk” Podcast® throughout 2023–2024\*. Thanks to their willingness to share their knowledge and expertise, the podcast is considered an industry leader.

Brandi Britton  
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Eric Hachner  
 John Lestock, CPP  
 Richard Limpkin  
 Roberto Masiero

Dan Regan  
 Jennifer Russell  
 Brian Slowik

*\*Note: Guests listed are from July 2023 to June 2024.*

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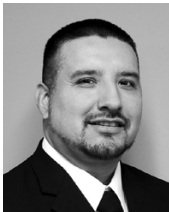
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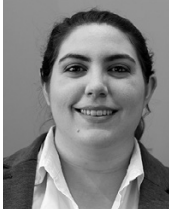
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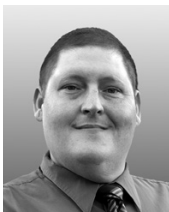
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# Payroll Certifications

## Fundamental Payroll Certification (FPC) and Certified Payroll Professional (CPP)

---

Economic and legislative developments have broadened the scope of payroll activities. Payroll is a field which is constantly changing; it demands that professionals keep current on new legislation on the federal, state and local levels, as well as on innovative electronic processing technologies. The payroll department interfaces with all the other departments in an organization and is subject to more governmental regulations and requirements than any other internal division of a contemporary U.S. business. The job of a Payroll Professional is complex, requiring specialized, advanced study on a continual basis.

PayrollOrg administers the FPC and CPP exams at over 860 Pearson VUE test center locations worldwide and online. The examinations are delivered only in English and are based on U.S. federal rules and regulations. The exams are administered twice a year in the Spring and Fall at nearly 500 locations in the United States and Canada. Future examination dates are:

### **Fall 2024**

**Registration:** July 3 – October 4, 2024  
**Exam:** September 7 – October 5, 2024

### **Spring 2025**

**Registration:** November 11, 2024 –  
April 18, 2025  
**Exam:** January 6 – April 19, 2025

### **Fall 2025**

**Registration:** July 2 – October 3, 2025  
**Exam:** September 6 – October 4, 2025

Attendees of Payroll 101 Foundations of Payroll Certificate Program and Payroll 201 The Payroll Administration Certificate Program at the Payroll Learning Center in Las Vegas will have the opportunity to take their respective certification exam immediately following each course throughout the year.

### **Fundamental Payroll Certification (FPC)**

The FPC examination was administered for the first time in September 2000 and each spring and fall thereafter. Currently, there are more than 4,400 FPC certificants. The FPC certification is designed specifically for; 1) entry level payroll practitioners; 2) Payroll, HR, and finance consultants; 3) sales, service, and technology professionals interfacing with payroll operations; and 4) systems analysts and engineers developing and implementing payroll software solutions.

Preparation for the FPC can broaden one's payroll knowledge base and increase confidence as a payroll practitioner. Attaining the FPC designation will validate an individual's mastery of payroll fundamentals, reinforce legitimacy to clients and employers, or serve as the first important step toward CPP certification. The FPC exam content outline features comprehensive coverage of payroll fundamentals, including operations, paycheck concepts, tax reporting and accounting, and professional payroll skills and responsibilities.

The FPC is awarded to individuals based on payroll knowledge, not experience – thus there is no eligibility requirement that must be fulfilled to apply for the FPC.

The candidate is allotted three hours to complete 150 multiple-choice questions.

The FPC designation is valid for three full calendar years following the year in which the certification was obtained. FPC certificants have two methods available for recertification – by re-examination or continuing education. For the full recertification process, go to: [payroll.org/recertification](https://payroll.org/recertification).

FPC designees who go on to obtain the CPP designation, during the three-year FPC recertification period, will begin a new recertification period as a CPP and will recertify the CPP designation only.

FPCs are eligible to receive up to 8 undergraduate college credits through the Credit by Examination program administered by ACE.

### **Certified Payroll Professional (CPP)**

The CPP program was developed by the American Payroll Association, now PayrollOrg, in 1985, as a method of serving the interests of those working in payroll by establishing respect for payroll as a professional, rather than a technical, discipline, by maintaining high standards in the industry, as well as by recognizing those individuals who have proven themselves to be among the top ranks of the industry. Currently, there are more than 9,600 active CPPs.

The CPP exam is a rigorous, four-hour test consisting of 190 multiple-choice questions. In order to qualify to take the CPP exam, participants are required to meet certain eligibility criteria. For a full list of the available eligibility criteria options, [payroll.org/cpp](https://payroll.org/cpp).

The CPP examination tests the knowledge, skills and abilities of the payroll professional including: payroll fundamentals and operations, fundamentals for calculation of paychecks, tax and regulatory

compliance, accounting, payroll and supporting systems, and management and administration.

The CPP designation is valid for five full calendar years following the year in which the certification was obtained. To maintain their designation, CPP certificants must renew after each five-year period by one of two methods –by re-examination or continuing education. For the full recertification process, go to: [payroll.org/recertification](https://payroll.org/recertification).

In addition to gaining recognition as an expert in the profession, CPP certificants are also eligible to receive up to 10 undergraduate college credits through the Credit by Examination program administered by the American Council on Education (ACE).

### **Recertification Credit Hours**

Recertification Credit Hours (RCHs) are the official recertification unit for all those certified by PayrollOrg. RCHs are defined as the number of actual clock hours spent in direct participation in a structured educational format as a learner or instructor.

There are several ways to accumulate qualifying RCHs. Most PayrollOrg educational programs (courses, seminars, conferences, etc.) are approved for RCHs. Many local chapter meetings and regional or statewide conferences can apply to have educational offerings approved for RCHs. Additionally, educational programs offered by third parties (i.e., payroll software vendors, colleges, universities) that directly relate to the payroll profession can also apply to be an approved provider. As a benefit, all professional members of PayrollOrg will receive 3 RCHs per year on their anniversary date. For further information regarding RCHs and approved providers, visit: [payroll.org/providers](https://payroll.org/providers).

It is the intention of the PayrollOrg to maintain the high standard of excellence associated with the FPC and CPP program in administering the recertification requirements. Whether an FPC or CPP elects to recertify by continuing education or by re-examination every three or five years, respectively, PayrollOrg is confident the FPC and CPP designations will continue to mirror and define the high standards of the Payroll Professional.

For more information on the FPC and CPP credentials, please contact the PayrollOrg at (210) 226-4600, or download a copy of the Certification Handbooks at [payroll.org/certification](https://payroll.org/certification).



## Ask an Expert Committee

*Within their area of expertise, research and respond to payroll questions posed by members (a valuable membership benefit).*

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*Reviews, edits, and constructs  
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Ozaukee County

Michele Diaz  
Benefits Manager  
Collier County Sheriff Office

Rhonda Dicke, CPP  
Payroll Coordinator  
City of Maumee

Janet Elaine Dillon  
Senior . Manager, Payroll/  
Compensation  
Giorgio Armani Corp.

Stephanie Dodge  
Director of Total Compensation &  
Employment  
Lansing Community College

Amber R. Donihoo, CPP  
Product Manager  
Resourcing Edge, Inc.

Sondra Dougherty, CPP  
Consultant/ Owner  
Employer Compliance Svcs.

Melissa Doumbia, CPP  
Manager, Payroll Services  
Redpath and Company

Erika Engstrom, CPP  
Payroll Administrator  
BNC Bank

Patricia Espino, CPP  
Payroll Tax Advisor  
Total American Services, Inc.

Cheryl Etchison  
Senior Manager  
The Wills Group, Inc.

Cassandra Evans, CPP

Shelly D. Faulkner  
Financial Shared Services Director

Andre C. Ferguson, CPP  
Global Payroll Lead  
CVS Health

Tammy Fieler, CPP  
Payroll & Benefits Manager  
United Dairy Farmers Inc.

Ryan Fisher  
Payroll and Benefit Manager  
Verisys Corporation

Kimberly FitzGibbon, CPP  
Senior Product Compliance Analyst  
Paycor

Tina Flatness, CPP  
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nVent

Nancy S. Fletcher, CPP  
Senior Payroll Manager  
HD Supply

Dina A. Fonseca, CPP  
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Henry Ford College

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Cognizant Technology Solutions

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Gusto

Tristan Fritz, CPP

Desiree Gill, CPP  
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Tumeq, LLC

Ronald D. Gilson, CPP  
HR/PR Product Owner  
Caselle

Sapna Goswami, CPP  
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ModivCare LLC

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Vermont-NEA

Tristann Graves, CPP  
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Dave

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Lauran Gularte, CPP  
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Consortium

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Greenshades Software

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Hannah Huneidi, CPP  
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Uniphore Technologies North  
America Inc.

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Gateway Technical College

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Payroll Supervisor  
Sargent & Lundy

Manoucheka Joseph, CPP  
Compliance Advisor

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Director of Payroll and  
Disbursements  
Lee Company

Steven Kessler, CPP  
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Experian

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Outlook Amusements, Inc.

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AXIS Capital

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NACCO Natural Resources

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American University

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Payroll & Compliance  
The Wonderful Company

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Mobilex USA

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Entertainment Partners

Sophadavy Luizaga, CPP  
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Rudy Mahanta, CPP  
Product Intelligence Analyst  
Experian Employer Services



Mohandai Mahelal  
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Aimco

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Downtown Music, LLC

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Yokohama Tire Corporation

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Group 1001

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Bright Horizons Family Solutions

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Elekta Inc.

Karen N. Settembrino, CPP  
Product Director, HCM  
Alithya

William Shannon  
Payroll Tax Analyst

Lisa Shute  
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C&S Companies

Kimberly A. Smith, CPP  
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Wyndham Hotels & Resorts

Kathy Spanier, CPP  
Senior Payroll Manager  
Wonderful Orchards

Michelle K. Steiner  
Dir Client Business Solutions  
Unicorn HRO

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Gusto

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Toast Inc.

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Tennessee Valley Authority

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Business Analyst  
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Color Health

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Payroll Consultant  
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SAE International

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Roush Management, LLC

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Tommy Windsor, CPP

Tisha Winfield, CPP  
Head of Payroll Compliance  
Check Technologies

Jacinta Winston, CPP  
SVP, Service Delivery and Employee  
Working to Pay  
Randstad USA

Michelle Winters, FPC  
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Capgemini Canada

Connie Sue Wolfe, CPP  
Administrator  
Csat Solutions

Michele Zarrella, CPP  
Senior Director, Payroll  
Help At Home LLC

Ron Zivcsak, CPA  
Director of Disbursements  
Akron Childrens Hospital

## National Speakers Bureau

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*Nationally known experts on various payroll topics who receive training from PayrollOrg and teach various PayrollOrg seminars. Members are also available for other speaking engagements, representing PayrollOrg on payroll-related topics.*

### Members(s)

Valerie Alexander, CPP  
Payroll Operations Manager

Martin C. Armstrong, CPP, DBA  
VP, Payroll Shared Services  
Charter Communications

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Director Payroll, Travel and  
Business Expense  
Gordon Food Services

Donna L. Brinkman, CPP  
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Bacardi

Luanne Brown, CPP  
Principal Lead, Payroll Center of  
Excellence  
Chick-fil-A, Inc.

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Managing Director  
ClearCourse HCM Consulting

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Guidehouse

Sarah Chasney, CPP  
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Banfield Pet Hospitals

Ginnette Clark, CPP  
Total Rewards Manager  
Hiab USA Inc.

Jennifer L. Cordes, CPP  
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ISS Facility Services

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Services  
Univ of South Florida

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Analog Devices, Inc.

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Lantheus Medical Imaging, Inc.

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Self Employed - Contractor

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Tiffani Gray, CPP  
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Rebecca M. Harshberger, CPP  
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Charlotte N. Hodges, CPP  
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Mary Holland, CPP  
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Payslip

Catherine Ann Honey  
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Neeyamo Inc.

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The Smith Center for the  
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Susan Judah, CPP  
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Round Table Financial, Inc.

Mindy Mayo, CPP  
Managing Director  
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Marcela G. McCarthy, CPP  
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RVO Health

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Chief Compliance Officer /  
Corporate Secretary  
IRIS Software

Linda V. Pappillion, CPP  
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Office of the President  
UCPath

Jodi L. Parsons, CPP  
Senior Director - Payroll Operations  
Kansas City Royals

Jamie Phillips, CPP  
Healthcare Account Executive  
UKG

Bruce E. Phipps, CPP  
Senior Principal Product Manager  
Oracle

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VP, Payroll Tax Manager  
Truist Bank

Margarita Quashie, CPP  
Director of Employee Solutions  
South Jersey Chapter

Tricia Richardson, CPP  
Owner, Kapla Consulting  
Kapla Consulting

Stephanie Salavejus, CPP  
Vice President & COO  
PenSoft

Karen Salemi, CPP  
Global Training and Education  
Consultant  
Pepperell Payroll Professionals

Jon P. Schausten, CPP  
Director of Payroll  
Group 1001

Bill H. Schmalle, CPP  
Senior Payroll Analyst  
Penumbra Inc.

Michael Schoelles, CPP  
Payroll Director  
Bright Horizons Family Solutions

Danny R. Schulz, CPP  
Director Global Payroll  
Kohler Co.

Iggy Svoboda, CPP  
Lead Solution Consultant  
UKG

Daniel Thompson Jr, CPP  
Director of Payroll Services  
Bath & Body Works

Mark Thornton, CPP, CPA  
Payroll Supervisor  
Southern Company

Max van der Klis-Busink  
Head of Service Delivery  
Payzaar

Deborah E. Viers Traylor, CPP  
Senior Manager  
Oracle

David D. Wakeling, CPP  
Payroll/Tax Consultant  
Wakeling & Associates

Kristine K. Willson, CPP  
Director Global Payroll  
kkw Consulting

Linda Wong, CPP  
Director of Payroll, N.A.  
Powell Electrical Systems

Carl York, CPP  
Principal Solution Consultant  
Workday

Barbara M. Youngman, CPP  
Payroll Manager, Compliance &  
Reporting  
Toyota Motor North America

## Nominating and Elections Committee

*Recruits, screens, and recommends candidates for participation in the orderly and democratic election of the President-Elect and Board of Directors.*

### Chair(s)

Linda L. Dailey, CPP  
Payroll Manager  
Bowman Consulting Group

### Secretary

Ryan A. Yannetta, CPP  
VP, Implementation  
Extensis Group Inc.

### Members(s)

Link Almon, CPP  
Vice President, Payroll  
Shearwater Health

Sarah Chasney, CPP  
Director of Payroll, Travel & Expense  
Banfield Pet Hospitals

Brent R. Gow, CPP  
Managing Partner  
BRGow and Associates, LLC

Marcela G. McCarthy, CPP  
Payroll Consultant

Susan Noyes, CPP  
Payroll Manager  
J. Jill

## PayrollOrg Education Grant Committee

*Reviews applications for and selects the recipients of the Education Grants.*

### Chair(s)

Rebecca S. Coker, CPP, SPHR  
Director of Payroll  
Life Time Fitness

### Secretary

Michelle Ganzer, CPP  
Senior Payroll Manager  
American Family Insurance

### Members(s)

Timothy B. Cochran, CPP  
Senior Payroll Manager  
Raytheon Technologies

Renee Fsadni, CPP  
Client Success Executive  
ADP, Inc.

Christine Quick  
Controller  
EG Workforce Solutions - Corporate  
Office

### PayrollOrg Representative to the IRS Advisory Council

---

*The IRSAC serves as an advisory body for discussion of relevant tax administration issues between IRS officials and representatives of the public.*

### Members(s)

Jon P. Schausten, CPP  
Director of Payroll  
Group 1001

### PayrollOrg Representative to the IRS Electronic Tax Administration Advisory Committee

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*The Electronic Tax Administration Advisory Committee (ETAAC) was established by Congress through the IRS Restructuring and Reform Act of 1998 to provide continuing public input into the development and implementation of the IRS organizational strategy for electronic tax administration.*

### Members(s)

Ronald D. Gilson, CPP  
HR/PR Product Owner  
Caselle

### PayrollOrg Representative to the IRS Security Summit

---

*Public and private tax administration leaders explore common challenges and ways to combat tax-related identity theft.*

### Members(s)

James R. Paille, CPP  
Chief Compliance Officer /  
Corporate Secretary  
IRIS Software

Stephanie Salavejus, CPP  
Vice President & COO  
PenSoft

Karen N. Settembrino, CPP  
Product Director, HCM  
Alithya

### PayTalk Podcast

---

### Members(s)

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VP, Payroll Shared Services  
Charter Communications

Sarah Chasney, CPP  
Director of Payroll, Travel & Expense  
Banfield Pet Hospitals

Ginnette Clark, CPP  
Total Rewards Manager  
Hiab USA Inc.

Jay N. Conforti  
Managing Director  
KPMG

De Ann Doonan, CPP  
Executive Director, Global Payroll  
Analog Devices, Inc.

William Dunn, CPP  
Practice Lead, Payroll  
Bloomberg Tax

Lois Fried, CPP  
Principal  
Self Employed - Contractor

Rebecca M. Harshberger, CPP  
Payroll Tax Thought Leader

David Lara, CPP  
Executive VP, Payroll Services  
Entertainment Partners

John D. Lestock, CPP  
Payroll Accountant  
The Boeing Company

James J. Medlock, CPP  
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Medlock and Associates

Linda M. Obertin, CPP  
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Tricia Richardson, CPP  
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Wages Creek

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Associate Managing Director,  
Government & Industry Relations  
Nacha

Iggy Svoboda, CPP  
Lead Solution Consultant  
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Sharon Tayfield, MCIPP  
Client Service Director  
BDO LLP UK

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Southern Company

Pete Tiliakos  
Principal Analyst, Strategic Advisor  
Payroll Influences LLC

Max van der Klis-Busink  
Head of Service Delivery  
Payzaar

## Social Networking Committee

*Promotes the use of social networking tools by members and evaluates and recommends new social networking opportunities.*

### Co-Chair(s)

Jon P. Schausten, CPP  
Director of Payroll  
Group 1001

Analeigh Smith, CPP  
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Equifax, Inc.

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Otter Products LLC

Shelli Barr Mathis, CPP  
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Escalante Golf, LLC

Martha Baxter  
Vice President of Human Resources  
& Payroll  
AngMar Medical Holdings, Inc.

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Director, Payroll & HRIS Technology  
Services  
OperationsInc

Stephanie Buccieri, CPP  
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Administration  
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Life Time Fitness

Dorissa K. Davis, CPP  
Payroll Manager  
NACCO Natural Resources

Robin L. Davis, CPP  
Director, HR Data and Payroll  
Services  
Univ of South Florida

Ryan Fisher  
Payroll and Benefit Manager  
Verisys Corporation

Michelle Flowers, CPP  
Director of Payroll  
Highline Warren LLC

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Talent & Staffing - Payroll  
Randstad

Kelly Garbacik  
Payroll HRIS Manager  
Great Lakes Wine & Spirits

Ronald D. Gilson, CPP  
HR/PR Product Owner  
Caselle

Tristann Graves, CPP  
Payroll Manager  
Dave

Tiffani Gray, CPP  
Payroll Manager  
Riverside Health System

Lauran Gularte, CPP  
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Consortium

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Vanita Johnson  
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Deborah A. Laidler, CPP  
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Trelleborg Sealing Solutions

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Funko

Sophadavy Luizaga, CPP  
Payroll Manager  
TTM Technologies North America

Candace R. Malone, CPP  
Payroll Manager  
Wiss Janney Elstner Assoc Inc.

Stephanie P. McAtee, CPP  
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Bosch

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HRIS & Benefits Administrator  
DevCo Management Company

Susan Noyes, CPP  
Payroll Manager  
J. Jill

Quinn Oaks  
Senior Manager PR Operations  
Kaiser Permanente Inc.

Pablo Ortiz, CPP  
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James R. Paille, CPP  
Chief Compliance Officer /  
Corporate Secretary  
IRIS Software

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Perlita A. Pasana, CPP  
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Bering Strait Native Corporation

Mindy Pellegrin, CPP  
Lead Payroll Specialist  
Gallo Mechanical, LLC

Holly L. Petrilli, CPP  
Director, Payroll & HRIS  
Yokohama Tire Corporation

Bruce E. Phipps, CPP  
Senior Principal Product Manager  
Oracle

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VP, Payroll Tax Manager  
Truist Bank

Cheri Lynn Pungratz, CPP  
Payroll and Benefits Manager

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King & Spalding

Bria Ryder, FPC  
Payroll Administrator  
Maine Turnpike Authority

Karen Salemi, CPP  
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Pepperell Payroll Professionals

Cynthia Salisbury, FPC  
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Power Wellness Mgmt

Michael Schoelles, CPP  
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Leora Eileen Ann Snowberger, CPP  
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Christine Stolpe, CPP  
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Wages Creek

Kerrie Stroh  
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Kelly Strohecker, CPP  
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Mariner Finance

Tommy Windsor, CPP

Ryan A. Yannetta, CPP  
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*Serves PayrollOrg's members  
by investigating and  
communicating innovative  
business practices, emerging  
technologies, outsourcing  
strategies, and global issues.*

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Human Resources Manager  
Birmingham-JCC

Catherine-Zoe Bagala, CPP  
Payroll Accounting Manager  
County of Sonoma

Diane Belton, CPP  
Coordinator, Payroll  
Illinois School District U-46

Brian Beth, CPP  
Manager, Fiscal Services-Payroll  
Kenosha County

Melanie L. Bratton, CPP  
Payroll Manager  
Georgia Department of Corrections

Lisa Christian  
Payroll Coordinator  
Tompkins County

Deborah L. Couch  
Senior Payroll and Benefits  
Administrator  
Park Square Enterprises

Linda Degnitz, CPP  
Payroll Manager  
Ozaukee County

Michele Diaz  
Benefits Manager  
Collier County Sheriff Office

Sondra Dougherty, CPP  
Consultant/ Owner  
Employer Compliance Svcs.

Ronald D. Gilson, CPP  
HR/PR Product Owner  
Caselle

Sapna Goswami, CPP  
Senior Director, Payroll  
ModivCare LLC

Lauren Hinshaw, CPP  
Senior Accountant - Risk & Payroll  
Town of Addison

Kathleen Hood, CPP  
Payroll Manager  
San Juan Unified School District

Karen Jones  
Deputy Fiscal Officer  
MidPointe Library System

Susan Judah, CPP  
Senior Functional Consultant  
Workday, Inc.

Kristi McCaulou, FPC  
Deputy Finance Director  
City of Highland Park

Kaly McKenna, CPP  
Payroll Manager  
Colorado State University

Rachel B. Mumford, CPP  
Director of Benefits,  
Compensation & HRIS  
Miami Dade College

Idalia M. Ow, CPP  
HR Program Manager. HRIS  
County of Monterey

Brent Plunkett, CPP  
Deputy Comptroller  
Auditor of State of Indiana

Suzette S. Reagan, CPP  
Director of Financial and Grant  
Accounting  
Changing Homelessness Inc.

Stefanie S. Steward, CPP  
Account Technician II  
City of Susanville

Kerrie Stroh  
Business Analyst  
NHS Management LLC

Deborah E. Viers Traylor, CPP  
Senior Manager  
Oracle

David D. Wakeling, CPP  
Payroll/Tax Consultant  
Wakeling & Associates

Amber Wilson, CPP  
Payroll Admin  
The Southeast Permanente  
Medical Group

**SPLTF Health Care  
Subcommittee****Co-Chair(s)**

Jillian GunderKline, CPP  
HRIS/Payroll Coordinator  
Greencroft Communities

Casie L. Lange, CPP  
Director of Payroll and AP  
Centura Health

Samantha Raffield, CPP  
Director of Payroll Services  
Harris Health System

**Members(s)**

Nicol Elder, CPP  
Payroll Manager  
Anthology Senior Living

Maureen Gray, FPC  
Payroll Specialist  
Masters In Home Care

Stephen Greene  
Payroll Manager  
Catholic Health

Pamela J. Hurd  
Payroll Manager  
MaineHealth

Michael Lauder  
Payroll Manager  
Intermountain Healthcare

Moneisha Miller, CPP  
Payroll Director  
Hollingsworth & Vose

Melissa Murphy  
Director, Tax and Services  
TriNet USA

Stephanie Murray, CPP  
Director of Payroll Services  
McLeod Health

Elizabeth Obiol, CPP  
Payroll Operations Manager  
Ochsner Clinic Foundation

Amanda Parks, CPP  
Payroll Supervisor  
Virtua Health Inc.

Jamie Phillips, CPP  
Healthcare Account Executive  
UKG

John Stewart, CPA  
Director HR/Payroll  
Houston Methodist

Anita L. Turpin, CPP  
Director, Payroll Shared Services  
Trinity Health

### **SPLTF Hospitality Industry Subcommittee**

#### **Co-Chair(s)**

Vickie Elder, CPP  
Dir People Admin Support &  
Systems  
Texas Roadhouse

Vicenta Z. Tanopo, CPP  
Payroll Manager  
Panda Restaurant Group Inc.

#### **Members(s)**

Arlene S. Baker  
Senior Product Compliance Analyst  
Paycor, Inc.

Tracy C. Baskin, CPP  
Lead Analyst, Wage & Hour  
Compliance  
TriNet Group Inc.

Sapna Goswami, CPP  
Senior Director, Payroll  
ModivCare LLC

Vicki Gray, CPP  
Professional Payroll Consultant  
PayTech LLC

Beth Huster  
Payroll & Benefits Manager  
Macatawa Bank

Shelby Kennedy, FPC  
Payroll Specialist  
Whataburger of Mesquite, Inc.

Amy M. Kirk, CPP  
Senior Director of Payroll  
Churchill Downs Inc.

Barbara J. Lewis  
Senior Director, Payroll and  
Accounts Payable  
The Cheesecake Factory, Inc.

Gina Lodhi  
Payroll Director  
American Multi-Cinema, Inc.

Michelle Luczycki, CPP  
Payroll Director  
Nana Management Services

Lesley Mann, CPP  
Senior Manager of Payroll &  
Compliance  
Texas Roadhouse

Paul Mascazine, CPP  
HRIS/PR Implementation  
Consultant  
PJ Mascazine Consulting Inc.

Paula A. Meyers  
Senior Director Payroll Strategies  
White Lodging

Barb Muellerleile, CPP  
Senior Director- Finance/Payroll  
Panera Bread

Bruce E. Phipps, CPP  
Senior Principal Product Manager  
Oracle

Deborah Rule  
Payroll Manager  
Rogers Group Inc.

Kimberly A. Smith, CPP  
Director, Payroll  
Wyndham Hotels & Resorts

Yasmin L. Solis, CPP  
Payroll Manager II  
Marriott Vacations Worldwide

Tiffani Steele, CPP  
Director of HR  
Southern Rock Restaurants

Jennifer Woodworth, CPP  
Payroll Manager  
White Lodging

SPLTF K-12 Educational  
Organizations  
Subcommittee  
**Co-Chair(s)**  
Senaída L. Avalos, FPC  
Certified Payroll Manager  
North Shore School District 112

Kathleen Hood, CPP  
Payroll Manager  
San Juan Unified School District

Susan Schechter  
Supervisor of Payroll  
Bucks County Intermediate Unit 22

#### **Members(s)**

Cheryl D. Barnes, CPP  
Payroll Director  
North Kansas City Schools

Diane Belton, CPP  
Coordinator, Payroll  
Illinois School District U-46

Pamela Jean Coleman, CPP  
Senior Consultant  
BerryDunn

Vicki J. Corwin  
Bookkeeper  
Gallatin R-V School District

Molly Cummings, CPP  
Payroll Accountant  
Park County School District #1

Kelly Jo Davis  
Payroll & Benefits Manager  
Columbia International University

Synthia I. Fuentes Valentin, FPC  
Payroll Team Lead

Erin Houle-Wilbur  
Payroll & Benefits Specialist  
Pawtucket School Department

Catherine Moore, CPP  
Assistant Business Manager  
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Fulton County Schools

Andria Shields, CPP  
Payroll Supervisor  
Montgomery County Intermediate  
Unit

Enyineh Tete-Siaw, CPP  
Payroll Specialist  
DART

Angelique Vega  
Payroll Manager  
City of Dallas



Robin L. Ward, CPP  
Director of Payroll  
Northwest Independent School  
District

Frances Whitaker, CPP  
Director of Payroll  
Judson Independent School District

SPLTF Manufacturing Best  
Practices Subcommittee

**Co-Chair(s)**

Michelle Flowers, CPP  
Director of Payroll  
Highline Warren LLC

Linda Wong, CPP  
Director of Payroll, N.A.  
Powell Electrical Systems

**Members(s)**

Brian J. Bigelow, CPP  
Senior Manager, Accounting  
Operations

Linda Degnitz, CPP  
Payroll Manager  
Ozaukee County

Shelly D. Faulkner  
Financial Shared Services Director

Sarah Hannes, CPP  
Senior Payroll Manager  
Regal Rexnord Corporation

Kathleen Hogan, CPP  
Payroll Manager  
Trivium Aluminum Packaging

Connie M. Lee, CPP  
Regional Payroll Director  
CoorsTek

Sophadavy Luizaga, CPP  
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TTM Technologies North America

Stephanie P. McAtee, CPP  
Payroll Director Emerita  
McLane Company, Inc.

Jonathan Mitchell  
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Highline Warren LLC

Holly L. Petrilli, CPP  
Director, Payroll & HRIS  
Yokohama Tire Corporation

Jon P. Schausten, CPP  
Director of Payroll  
Group 1001

Kerrie Stroh  
Business Analyst  
NHS Management LLC

Lisa Zehner  
Payroll Manager  
Kindeva

**SPLTF Retail Best Practices  
Subcommittee**

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Autumn Clemmens, CPP  
Payroll Manager  
Harbor Freight Tools

Barb Muellerleile, CPP  
Senior Director- Finance/Payroll  
Panera Bread

**Members(s)**

Kimberly Carlisle, CPP  
Director, Payroll  
Chewy.com

Carole R. Clausen, CPP  
Head of Global Payroll  
BLOCK

Brett Cooper  
Payroll Operations Manager  
Costco Wholesale

Shauna Crede, CPP  
Payroll Supervisor  
Ace Hardware Corporation

Jennifer DeGroot  
Payroll Manager  
Meijer

Virginia L. Elliott Justice, CPP  
Assoc. Director, Payroll and  
Compensation  
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The TJX Companies Inc.

Michele Grimes  
Payroll Manager  
Designer Brands

Patty Hanczar  
Director of Payroll Services  
Dicks Sporting Goods

Rachel Jendro  
Director of Payroll  
ULTA Beauty

Leanne Keller, CPP  
Director of Payroll  
Kwik Trip, Inc.

Lisa F. Lee  
Senior Tax Analyst  
Federal Reserve Bank of Richmond

Kathleen Marquez, CPP  
Payroll Manager  
Publix Super Markets, Inc.

Lisa May, CPP  
Supervisor, Payroll  
Build-A-Bear workshop

Brianne Mitchell  
Payroll Manager  
O'Reilly Automotive

Vanessa Mosher  
Director, HRIS and Payroll  
PetSmart

Susan Noyes, CPP  
Payroll Manager  
J. Jill

Julie Lynn Pacholarz, CPP  
Payroll Compliance Analyst  
Designer Brands

Linda V. Pappillion, CPP  
Asst. Director Payroll Production -  
Office of the President  
UCPath

Bruce E. Phipps, CPP  
Senior Principal Product Manager  
Oracle

Anu Sachar, CPP  
Payroll Manager  
SecureAuth

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Senior Manager of Payroll Services  
Dicks Sporting Goods

Vicenta Z. Tanopo, CPP  
Payroll Manager  
Panda Restaurant Group Inc.

Christena Verrill, CPP  
Payroll Manager  
L.L.Bean

Lisa G. Wachter, CPP  
Director of Payroll  
Dollar General Corp.

Sarah Waytashek, CPP  
Senior Manager, Payroll Operations  
Target

Ron Zivcsak, CPA  
Director of Disbursements  
Akron Childrens Hospital

**SPLTF Shared Services  
Subcommittee**

**Co-Chair(s)**

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Director of Payroll, Travel & Expense  
Banfield Pet Hospitals

Michelle Luczycki, CPP  
Payroll Director  
Nana Management Sevices

**Members(s)**

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Walmart

Martin C. Armstrong, CPP, DBA  
VP, Payroll Shared Services  
Charter Communications

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Director - HRIS and Payroll, North  
America  
Belfor

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Business Expense  
Gordon Food Services

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Hubbard Broadcasting Inc.

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Bristol Myers Squibb

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Payroll Partners

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Stark Tech

Love Costello, CPP  
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Excellus

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Clarion Home Services Group

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Talent & Staffing -Payroll  
Randstad

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ACH Food

Gerard Hall, CPP  
Director of Payroll Operations  
CBIZ

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Specialist Data Excellence & Payroll  
Validation  
BHP Billton

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Neyamo Inc.

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Union Tank Car Company - UTLX

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Director of Payroll and AP  
Centura Health

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VP, Global Head of People  
Operations  
AXIS Capital

Sheri D. Lewis, CPP  
Payroll Manager  
NACCO Natural Resources

Michelle McCollough, CPP  
Director Payroll and Benefits

Valery A. Noakes, CPP  
Owner/Consultant  
MHP Consulting Services, LLC

Deborah Piacitelli, CPP  
Global Payroll Director  
Zimmer Biomet

Margarita Quashie, CPP  
Director of Employee Solutions  
South Jersey Chapter

Ace Reddy, CPP  
Tax Manager  
ACPI

Cindy Rowell, CPP  
Manager of Payroll  
Southcentral Foundation

Jennifer K. Schroeder, CPP  
Senior Manager, Payroll & HR  
Technology  
McKenney's Inc.

Ansleigh Smith, CPP  
Payroll Operations - Manager  
Equifax, Inc.

Kristen Stachura, CPP  
Senior Director of Payroll  
Rocket Companies

Cassandra Tennant, CPP  
Payroll Manager  
Rite-Hite Holding Corporation

Doniele Nicole Troupe, CPP  
Payroll Manager  
Graybar Electric Co Inc.

Bruce Tumolo, CPP  
Compliance Director  
Day & Zimmermann

Linda Wong, CPP  
Director of Payroll, N.A.  
Powell Electrical Systems

***SPLTF Small Employers' Best Practices Subcommittee***

**Co-Chair(s)**

Cheryl A. Rhyne Bingham, CPP  
Payroll Manager  
Blue Federal Credit Union

**Members(s)**

Katherine Aikins, CPP  
Payroll Supervisor  
AFMC

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Client Support Manager  
Payroll Partners

Jennifer L. Cordes, CPP  
Director, Specialized Services  
ISS Facility Services

Cheryl Etchison  
Senior Manager  
The Wills Group, Inc.

Michael Evink, CPP  
Office Manager  
Fleetside Ford

Michelle Flowers, CPP  
Director of Payroll  
Highline Warren LLC

Katrina Crowder Formont, CPP  
Director-Payroll/HRIS & HR Projects  
Trajector

Linda Fraise, CPP  
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Clarion Home Services Group

Lois Fried, CPP  
Principal  
Self Employed - Contractor

Ronald D. Gilson, CPP  
HR/PR Product Owner  
Caselle

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Payroll Tax Analyst  
Fiserv Inc.

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COO  
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Agios Pharmaceuticals

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Uniphore Technologies North  
America Inc.

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Solstice Senior Living at Mesa View

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Alexander & Baldwin

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Revel Systems, Inc.

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APPI Energy

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TriNet USA

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ABL Space Systems

Suzette S. Reagan, CPP  
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Accounting  
Changing Homelessness Inc.

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Manager of Payroll  
Southcentral Foundation

Stephanie Sanders, CPP  
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OwnersEdge, Inc.

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Director of Payroll  
Partner Solutions Payroll

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Account Technician II  
City of Susanville

Emmett L. Swan, CPP  
Legal, Compliance & Gov't Affairs  
Gusto

Lynn S. Torrey, CPP  
Payroll Manager  
Acumen Pharmaceuticals, Inc.

Amy Toyama, CPP  
Payroll Manager/HR Coordinator  
Waterworks Aquatics

Lisa G. Vandervelden, CPP  
Director of Administrative Services  
Constangy Brooks, Smith &  
Prophete, LLP

Vicki Warfield, CPP  
Payroll Specialist  
Matanuska Electric Assn.

# 2024 Award Recipients



**Payroll Woman of the Year**  
**Rebecca Harshberger, CPP**  
Payroll Thought Leader



**Payroll Man of the Year**  
**Frank Mares, CPP**  
Director, Payroll  
SAG-AFTRA



**Special Recognition Award**  
**Mindy Mayo, CPP**  
Managing Director  
KPMG LLP



**Special Recognition Award**  
**Timothy Wallen, CPP**  
Director of Business Services/  
Payroll Consultant  
Fit Money CPA



**Special Friend**  
**Tim Kelsey, FCIPP, AIPA**  
Managing Director  
Kelsey's Payroll Services



**Global Vision Award**  
**Nick Day**  
Managing Director  
JGA Recruitment



**Government Partner Award**  
**Matthew Newton**  
Team Leader and Technical Advisor  
Office of Earnings and International  
Operations  
Social Security Administration



**PAYO Education Grant**  
**Sheri Lewis, CPP**  
Payroll Manager  
NACCO Natural Resources

## 2024 Award Recipients *(Continued)*

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**Meritorious  
Service Award**  
**Rebecca Coker, CPP**  
Director of Payroll  
Life Time Fitness



**Meritorious  
Service Award**  
**Deveri Stines**  
Executive Director – Payroll &  
Time Operations  
JP Morgan Chase



**Meritorious  
Service Award**  
**Michael Evink, CPP**  
Office Manager  
Fleetside Ford



**Meritorious  
Service Award**  
**Emmett Swan, CPP**  
Legal, Compliance &  
Government Affairs  
Gusto



**Meritorious  
Service Award**  
**Tristann Graves, CPP**  
Payroll Manager  
Dave



**Meritorious  
Service Award**  
**Crystal Thomas**  
Payroll Manager  
ActioNet, Inc.



**Meritorious  
Service Award**  
**Catherine Honey**  
Vice President, Global Alliances  
Neyamo, Inc.



**Meritorious  
Service Award**  
**Daniel Thompson, Jr., CPP**  
Director of Payroll Services  
Bath & Body Works



**Meritorious  
Service Award**  
**Carney Kim, CPP**  
Payroll Manager  
Alexander & Baldwin



**Meritorious  
Service Award**  
**Max van der Klis-Busink**  
Head of Service Delivery  
Payzaar

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# PayrollOrg Local Chapters

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*Affiliated PayrollOrg Local Chapters  
(\*Denotes a new chapter)*

## **ALABAMA**

Birmingham Payroll Association,  
Birmingham, AL

## **ALASKA**

Northern Lights Chapter, Anchorage, AK

## **ARIZONA**

Flagstaff Area Chapter, Flagstaff, AZ  
Metro Phoenix Chapter, Phoenix, AZ

## **CALIFORNIA**

Central Coast Chapter of the APA,  
Salinas, CA  
East Bay Chapter, San Ramon, CA  
Greater Los Angeles Chapter,  
Los Angeles, CA  
Inland Empire Chapter, Riverside, CA  
Kern County Chapter, Bakersfield, CA  
North San Diego County Chapter,  
Carlsbad, CA  
Orange County Chapter, Irvine, CA  
Sacramento Valley Chapter,  
Sacramento, CA  
San Diego Chapter, San Diego, CA  
San Francisco Bay Area Chapter,  
San Francisco, CA  
San Gabriel Valley Chapter, Covina, CA  
Silicon Valley Chapter, San Jose, CA

## **COLORADO**

Denver Chapter Payroll Association,  
Denver, CO  
Northern Colorado Chapter, Loveland, CO  
Southern Colorado PayrollOrg,  
Colorado Springs, CO

## **CONNECTICUT**

Hartford Chapter, Hartford, CT

## **DISTRICT OF COLUMBIA**

Washington Metropolitan Area Chapter,  
District of Columbia, DC

## **FLORIDA**

Bay to Gulf Chapter of the APA,  
St. Petersburg, FL  
\*Broward County Association of Payroll  
Professionals, Palm Beach, FL  
Gulf Coast Chapter, Bradenton, FL  
Jacksonville Chapter, Jacksonville, FL  
Miami Chapter, Miami, FL  
Orlando Chapter, Orlando, FL  
Southeast Florida Chapter, Palm Beach, FL

## **GEORGIA**

Central Savannah River Area Chapter,  
Augusta, GA  
Greater Atlanta Payroll Association,  
Atlanta, GA

## **HAWAII**

Hawaii Chapter, Honolulu, HI

## **ILLINOIS**

Chicago Chapter, Chicago, IL  
Fox Valley Chapter, Aurora, IL

## **INDIANA**

Indianapolis Chapter, Indianapolis, IN

## **IOWA**

PayrollOrg of Greater Iowa, Des Moines, IA  
Iowa-Illinois APA Chapter, Davenport, IA

## **KANSAS**

Wichita Chapter, Wichita, KS

## **KENTUCKY**

Payroll Professionals of Kentuckiana,  
Louisville, KY

## **MAINE**

Maine Association of Payroll Professionals,  
Topsham, ME

## **MARYLAND**

Charm City Payroll Association,  
Baltimore, MD

## **MASSACHUSETTS**

Greater Boston Chapter, Boston, MA

## **MICHIGAN**

Detroit Chapter, Detroit, MI  
Great Lakes Bay Payroll Professionals,  
Saginaw, MI  
West Michigan Payroll Professionals,  
Bryon Center, MI

## **MINNESOTA**

Northstar Chapter, Minneapolis, MN

## **MISSISSIPPI**

Central Mississippi Chapter, Jackson, MS

## **MISSOURI**

Gateway Association of Payroll Professionals,  
St. Louis, MO  
Heartland Chapter of PayrollOrg,  
Kansas City, MO

## **NEVADA**

Southern Nevada Chapter, Las Vegas, NV

## **NEW JERSEY**

Central Jersey Chapter, Cranford, NJ  
North Jersey Chapter, Lyndhurst, NJ  
South Jersey Chapter, Cherry Hill, NJ

## **NEW MEXICO**

Albuquerque Chapter, Albuquerque, NM

## **NEW YORK**

Buffalo-Niagara Payroll Association,  
Tonawanda, NY  
Greater Rochester Area Chapter,  
Rochester, NY  
Long Island Chapter, Melville, NY  
New York Metropolitan Chapter, New York, NY  
New York State Capital Region Chapter,  
Latham, NY

## **NORTH CAROLINA**

Charlotte Chapter, Charlotte, NC  
North Carolina Triangle Chapter of the APA,  
Raleigh, NC  
Triad Chapter of the APA, Greensboro, NC

## **OHIO**

Columbus Area Chapter, Columbus, OH  
Greater Akron Canton Payroll Association,  
Canton, OH  
Greater Cincinnati & Northern Kentucky  
Chapter, Cincinnati, OH  
Greater Cleveland Payroll Chapter,  
Cleveland, OH  
Miami Valley Chapter, Dayton, OH  
Toledo Area Association of Payroll  
Professionals, Toledo, OH

## **OKLAHOMA**

Oklahoma Payroll Org, Oklahoma City, OK

## **OREGON**

Central Oregon Chapter of the APA, Bend, OR  
Heart of Oregon Chapter, Salem, OR  
Portland Metropolitan Payroll Association,  
Portland, OR  
Willamette Chapter, Eugene, OR

## **PENNSYLVANIA**

Southeastern Pennsylvania Chapter,  
Philadelphia, PA  
Susquehanna Valley Chapter, Lancaster, PA  
Western Pennsylvania Chapter of Payroll  
Professionals, Pittsburgh, PA



## **SOUTH CAROLINA**

South Carolina Chapter, Columbia, SC  
Upstate South Carolina Chapter,  
Greenville, SC  
Western Piedmont Chapter, Greenwood, SC

## **SOUTH DAKOTA**

Siouxland Chapter of APA, Sioux Falls, SD

## **TENNESSEE**

Chattanooga Chapter, Chattanooga, TN  
East Tennessee Chapter of the APA,  
Knoxville, TN  
Greater Nashville Chapter, Nashville, TN  
Mid-South Payroll Professionals, Memphis, TN

## **TEXAS**

Alamo Chapter of Payroll Professionals,  
San Antonio, TX  
Austin Chapter PayrollOrg, Austin, TX  
Borderland Chapter, El Paso, TX  
Dallas Chapter, Dallas, TX  
Fort Worth Chapter, Fort Worth, TX  
Houston Chapter, Houston, TX  
Lone Star Chapter, Duncanville, TX

## **UTAH**

Utah Chapter, Salt Lake City, UT  
Utah Valley Chapter of the APA, Provo, UT

## **VERMONT**

Green Mountain Payroll Association,  
Montpelier, VT

## **VIRGINIA**

Hampton Roads Chapter, Virginia Beach, VA  
Richmond Chapter, Richmond, VA  
Southwest Virginia Chapter of the APA,  
Roanoke, VA

## **WASHINGTON**

Inland Northwest Chapter, Spokane, WA  
Rainier Chapter Payroll Association,  
Seattle, WA

## **WISCONSIN**

Chippewa Valley Chapter, Eau Claire, WI  
Greater Milwaukee PayrollOrg Chapter,  
Milwaukee, WI  
Northeast Wisconsin Payroll Chapter,  
Green Bay, WI  
Southwest Wisconsin Payroll Chapter,  
Madison, WI

# 2024 Chapter Contest Winners

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## 2024 Chapter of the Year Contest

**1st Place:** Dallas Chapter

**2nd Place:** Greater Atlanta Payroll Association

**3rd Place:** Greater Nashville Chapter

**Honorable Mentions:**

Greater Milwaukee PayrollOrg Chapter  
Washington Metro Area Chapter

## 2024 Gavel Awards

**Innovator:** Dallas Chapter

**Mentor:** Greater Atlanta Payroll Association

**Facilitator:** Detroit Chapter

**Communicator:** Greater Milwaukee PayrollOrg Chapter

## 2024 Chapters Choice Award

Greater Atlanta Payroll Association

## 2024 Chapter Pictorial Contest

**1st Place:** Chicago Chapter

**2nd Place:** Greater Atlanta Payroll Association

**3rd Place:** San Francisco Bay Area Chapter

**Honorable Mentions:**

Detroit Chapter  
Greater Milwaukee PayrollOrg Chapter

## 2024 Best Chapter Website Contest

**1st Place:** Greater Milwaukee PayrollOrg Chapter

**2nd Place:** Greater Atlanta Payroll Association

**3rd Place:** Southwest Wisconsin Payroll Chapter

**Honorable Mentions:**

Northstar Chapter  
Alamo Chapter of Payroll Professionals

## 2024 Best Statewide or Regional Meeting Contest

**1st Place:** Tennessee Statewide Payroll Conference: "Totally Rad Payroll"  
Chattanooga Chapter, East Tennessee Chapter, Greater Nashville Chapter, and Mid-South Payroll Professionals

**2nd Place:** Georgia Statewide Payroll Conference: "Payroll in Wonderland"  
Greater Atlanta Payroll Association

**3rd Place:** Texas Statewide Payroll Conference: "Explore the Wild Payroll Jungle"  
Alamo Chapter of Payroll Professionals, Austin Chapter, Borderland Chapter, Dallas Chapter, Fort Worth Chapter, and Lone Star Chapter

**Honorable Mentions:**

Minnesota Statewide Payroll Conference: "The Purple Reign of Payroll"  
Northstar Chapter  
Wisconsin Statewide Payroll Conference: "Rock & Payroll"  
Greater Milwaukee PayrollOrg Chapter

# 2023 National Payroll Week Contest Winners

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## Individual Activity

**First Place** – Deborah Plate, CPP

**Second Place** – Sue Noyes, CPP

**Third Place** – Carrie Hovell, CPP

**Honorable Mention** – Dave Scorza, CPP

**Honorable Mention** – Kristie Scott, CPP

## Online Survey Promotion

**First Place** – Detroit Chapter

**Second Place** – Deborah Plate, CPP

**Third Place** – Sean Sullivan, CPP

**Honorable Mention** – Greater Milwaukee PayrollOrg Chapter

**Honorable Mention** – Lisa Moran, CPP

## National Education Champions

**Region 4** – Arizona, Colorado, New Mexico, and Texas

## Chapter Promotion

**First Place** – Greater Atlanta Payroll Association

**Second Place** – Dallas Chapter

**Third Place** – Memphis Chapter

## Chapter Photo

**First Place** – San Diego Chapter

**Second Place** – Alamo Chapter of Payroll Professionals

**Third Place** – Greater Atlanta Payroll Association

**Honorable Mention** – Silicon Valley Chapter

**Honorable Mention** – Detroit Chapter

## Educational Outreach and Community Service

**First Place** – Alamo Chapter of Payroll Professionals

**Second Place** – Greater Atlanta Payroll Association

**Third Place** – Greater Milwaukee PayrollOrg Chapter

## Local Government Outreach

**First Place** – Chicago Chapter

**Second Place** – Dallas Chapter

**Third Place** – Alamo Chapter of Payroll Professionals

**Honorable Mention** – San Francisco Bay Area Chapter

## Local Media Outreach

**First Place** – Greater Atlanta Payroll Association

**Second Place** – Greater Milwaukee PayrollOrg Chapter

**Third Place** – San Diego Chapter

# Committees, Boards, Advisory Groups, Task Forces, and Speakers Bureau

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To be considered as a volunteer for any of these committees, fill out and submit the [online Committee Volunteer Form](#). You will be contacted about your interests and involvement with the committee.

**Ask an Expert** (formerly the Hotline Referral Service) – This volunteer committee researches and responds to payroll questions posed by members through The Payroll Community. You can join online by filling out a questionnaire indicating your areas of expertise and method of contact. Volunteers must be available by phone or email during business hours.

**Board of Contributing Writers** – Volunteers write articles pertinent to payroll and AP operations, compliance, or management best practices for publication in PAYTECH, attend the annual Board of Contributing Writers meeting held virtually, and contribute ideas for article topics. Members of this group are PayrollOrg members who have interest and skill in writing and can meet deadlines.

**Certification Board** – The Fundamental Payroll Certification (FPC) and Certified Payroll Professional (CPP) Committees review, edit, and construct exam items for the PayrollOrg’s FPC and CPP exams. Committee members are responsible for the format, design, and security issues regarding the exams. Appointed by the President-Elect, members of the committees must be PayrollOrg members and hold a current CPP designation. Committee members are required to make a two-year commitment.

**Certification Item Development Task Force** – Volunteers write exam items for the Fundamental Payroll Certification (FPC) and Certified Payroll Professional (CPP) exams to be reviewed by the FPC and CPP Committees. This committee receives training on techniques of item writing and are required to submit a minimum of 10 exam items on topics covered in the exams.

**Certification Review Panel** – This panel provides a final step for review of a candidate’s score on the Fundamental Payroll Certification (FPC) or Certified Payroll Professional (CPP) exams. Members are appointed by the Executive Director.

**CHAMPS (Chapters Helping PayrollOrg–Chapters Make Payroll Shine) Committee** – Volunteers on this chapter-to-chapter committee work through referrals to mentor each other on specific chapter-management issues. Volunteers complete a questionnaire indicating their areas of expertise from among 85 categories. Volunteers must be available by phone or email during business hours.

**Chapter Recognition Committee** – This committee selects the recipients of PayrollOrg’s Chapter of the Year and Gavel Awards. Members are appointed by the President-Elect.

**Education Advisory Committee** – This committee advises PayrollOrg’s staff on the content of PayrollOrg’s educational seminars and conferences by identifying the knowledge, skills, and abilities required of successful payroll professionals at the various stages of their careers. Members are appointed by the President-Elect.

**Education Grant Committee** – This committee reviews applications for, and selects the recipients of, the PayrollOrg Education Grant Awards. Members are appointed by the President-Elect.

**Finance and Audit Committee** – This group of PayrollOrg officers and volunteers is responsible for reviewing the financial position of PayrollOrg and making recommendations to the Board of Directors regarding the approval of PayrollOrg’s annual financial statements and projected budgets. Members are appointed by the Executive Director.

**Government Relations Task Force (GRTF)** – One of PayrollOrg’s core missions is representing payroll professionals at the federal, state, and local levels of government. The GRTF fulfills this mission by networking with government agencies at all levels to demystify the payroll industry and share best practices associated with paying America’s workers. This continuing dialogue with the legislative and executive branches of government helps payroll professionals better understand their employers’ legal obligations while they advocate for more payroll-friendly laws, regulations, and guidance. The GRTF is organized by subcommittees focused on key issues. The subcommittees are: Child Support, Electronic Payments, Federal Issues, Garnishments, and State and Local Topics.

**National Speakers Bureau (NSB)** – Members of the NSB are nationally known experts on various payroll topics who receive training from PayrollOrg and teach various PayrollOrg seminars. Members also represent PayrollOrg on payroll-related topics for other speaking engagements.

**Nominating and Elections Committee** – This committee recruits, screens, and recommends candidates for participation in the orderly and democratic election of the President-Elect and Board of Directors. Four members are appointed by the President-Elect and Board of Directors in alternate years, with the other members appointed by the Committee.

**Representative to the IRS Advisory Council (IRSAC)** – Appointees represent PayrollOrg on all IRS payroll-related matters. Appointees are subject to approval by the IRS.

**Representative to the IRS Electronic Tax Administration Advisory Committee (ETAAC)** – Appointees provide private sector input to the Internal Revenue Service regarding electronic tax filing. Appointees are subject to approval by the IRS.

**Representative to the IRS Security Summit** – Appointees represent PayrollOrg’s

membership on all matters related to preventing stolen identity refund fraud. Representatives are selected from the PayrollOrg's Government Relations Task Force IRS Issues Subcommittee.

**Social Networking Committee** – This committee promotes the use of social networking tools by our members and evaluates and recommends new social networking opportunities.

**Strategic Payroll Leadership Task Force (SPLTF)** – Volunteer members investigate and communicate innovative business practices, emerging technologies, outsourcing strategies, and global issues in the payroll industry. Volunteer members participate on one or more subcommittees. Subcommittees include Agricultural, Best Practices, Educational Institutions, Emerging Technologies, Global Issues, Government/Public Sector Best Practices, Health Care, Hospitality Industry, K-12 Educational Organizations, Manufacturing Best Practices, Retail Best Practices, and Small Employers' Best Practices.

# VOLUNTEER

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Volunteers working with and for payroll and accounts payable professionals are what make everything happen at PayrollOrg. We are always looking for **members who want to get involved** in their association and **apply their knowledge and skills** in new, exciting ways. The rewards of working on behalf of your profession and colleagues are countless! A great place to start is **Ask an Expert** through the The Payroll Community. This updated resource (formerly the Hotline Referral Service) is one of PayrollOrg's most valuable membership benefits and will give you the opportunity to get in touch with fellow members while at the same time honing your professional knowledge.

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[Click here to sign in for more information](#)