

GOVERNMENT/PUBLIC SECTOR CERTIFICATE PROGRAM

Facilitator
Ron Moser, CPP
Director of Payroll Training
PayrollOrg



Explore all the unique issues confronted by government/public sector payroll professionals.

Earn up to 13 RCHs, 1.3 CEUs, or 15.5 CPE Credits. Fields of Study: Business Law = 5.5, Taxes = 7, Business Management and Organization = 3

Program Objectives

- Explore the FLSA exceptions around government/public sector employees
- Gain details on public sector employee taxation
- Explore the various government Retirement plans
- Understand how metrics will help develop a payroll department

Program Outline

The Fair Labor Standards Act and the Public Sector FLSA Issues/Exempt and Nonexempt Employees

- Elected officials/appointees exclusion
- Legislative branch employees
- White collar exemptions
- Budget furloughs
- Interns and the minimum wage
- Firefighters and law enforcement work period exception
- Compensatory time
- Compensable time for nonexempt employees
- Waiting time and on-call time
- Volunteering
- Occasional/sporadic employment
- Time spent changing clothes
- Using a smartphone – is it time worked?

- Off-duty officers overtime eligibility
- DOL field assistance bulletin on telework

Government/Public Sector Employee Fringe Benefit Taxation

Employer-provided Benefits

- Personal use of employer-provided vehicles
- Employer-provided clothing
- Equipment and uniform allowances
- Military differential pay
- Employer-provided cell phones
- Employer-provided meals, lodging

Other Benefits

- Educational assistance
- Leave sharing plans

Employee Taxation in the Public Sector

Social Security and Medicare Taxation

- Social security and Medicare tax coverage
- Definition of Section 218 Terms
- Coverage of employees under a retirement system
- Mandatory social security and Medicare coverage
- Applying Section 218 to teachers and retired teachers
- Social security and Medicare issues facing school districts
- SSA Form for state and local government new hires
- Student FICA exception
- Wages and employment exempt from social security/Medicare tax
- Form W-2 reporting of qualified government employees

Program Outline (continued)

Federal Income Tax Issues

- Jurors' compensation
- Elected officials
- Withholding for nonresident aliens
 - Social security cards
 - Form W-4 requirements
 - Special withholding rules

Government Retirement Plans

Retirement Plans

- Section 401(a) employer pick-ups
- Employer's payments to pension plan

Section 457(b) Plans

- Individuals eligible to participate
- Discrimination testing
- Annual deferrals
- Timing of social security, Medicare, and FUTA taxes on annual deferrals
 - Excess deferrals
 - Distributions for unforeseeable emergencies
- Plan-to-plan transfers
- Rollovers to eligible plans
- Loans
- Sick and vacation pay deferrals
- Reporting requirements

Section 403(b) Plans

- Section 403(b) plan requirements
- ERISA versus Non-ERISA
 - Written plan requirement
- Contributions to §403(b) plans
 - Limitations on contributions
 - Catch-up contributions
- Roth contributions
 - Plan-to-plan transfers
- Distributions from §403(B) plans
- Funding §403(b) plans
 - Effect of a failure to satisfy IRC §403(b)
- Automatic elections
- Reporting requirements

Nonqualified Deferred Compensation Plans

- Definition of nonqualified deferred compensation plan
- Requirements of §409A
- Teacher contracts for 12-month pay covering shorter terms

Deductions From Pay

Employer-Required Deductions

- Child support
- Creditor garnishments
- Wage assignments

Election Workers

- Form I-9 requirements
- New hire reporting
- Withholding and reporting requirements
- Social security and Medicare taxation

State Unemployment Taxes in the Public Sector

Unemployment Taxes

- Federal unemployment tax
- State unemployment reporting requirements
- Eligibility for benefits
- Benefit amounts and charges

Government Payroll Accounting and Auditing

Fund and Grant Accounting

- Accounting basis and financial reporting
- State and local government funds

Controls and Auditing

- Internal controls
- Auditing the payroll process and records
- IRS federal, state and local governments compliance
- Reconciliations

Payroll Management in the Public Sector

Collective Bargaining Issues

- Collective bargaining agreements
 - Complications of union contracts
 - Impact of contract changes and negotiations

Process Mapping and Improvements

- Process mapping
 - Key benefits
 - Developing a process map
 - Analyzing process flows

Benchmarking and Metrics

- Types of benchmarking
- Quantitative versus qualitative benchmarking
- Importance of complexity rankings

What to Measure

- Common metrics
- Quantitative metrics
 - Cost metrics
 - Efficiency metrics
 - Processing metrics
 - Error/Rework rates
 - People
- Qualitative metrics
- Problems, issues, and poor benchmarking scores
- Approach to benchmarking
- Benchmarking common errors to avoid