

PAYROLL ISSUES FOR MULTI-STATE EMPLOYERS 2023

COURSE OUTLINE*

Regulations on Paying the Employee

- Pay frequency requirements
- Timing of payment at termination
 - Penalties for noncompliance
- Paying wages owed to deceased employees
 - Penalties for noncompliance
- Payment methods
- Pay statement requirements
 - Electronic pay statements
- Deductions from wages

State Wage and Hour Issues

- State and local minimum wage laws
 - Rates
 - Tip credits
- Overtime requirements
- State vs. federal white collar exemptions
 - State definitions of exempt employees
- Call-in time requirements
- Predictive scheduling requirements

State Income Tax Withholding Requirements

- Determination of state withholding liability
- Resident vs. Non-resident
- Reciprocal agreements
- Resident/nonresident taxation policies

- Employees working in multiple states
- Remote workers
- State EFT requirements
- States following the Internal Revenue Code
- Withholding requirements on fringe benefits
 - Group-term life insurance
 - Moving expenses
 - Section 125 and 401(k) plan contributions
- Supplemental withholding rates
- Employee withholding certificate requirements
- Recordkeeping requirements

State Unemployment Insurance

- Determination of state reporting requirements
 - Four factor test
- Definition of wages
- Transferring SUI-covered wages
 - States that do not accept transfers
 - Problems in reporting transferred wages
- SUI wage bases
- State contribution experience rating methods
- Employee contributions

- FUTA credit reduction
- Voluntary contributions
- Joint account option
- Quarterly wage reporting requirements

State Disability Insurance/ Paid Family Leave Requirements

- Employee contributions
- Employer contributions
- Wage limits and contribution rates

Paid Sick Leave Requirements

- State, county, and city programs
 - Accruals vs. front loading
 - Waiting periods
 - Allowed usage events
 - Payout vs. reinstatement

Child Support

- State definitions of disposable earnings
- Requirements for withholding priority, payment remittance, administrative fees, and withholding limits
- Lump sum payments

State Unclaimed Wages Rules

- Time period for abandoned wages
- Reporting and recordkeeping requirements

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