

# 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
  - Paycards
  - Earned wage access (EWA)
- 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

## State Creditor Garnishments

- State definitions of disposable earnings
- State requirements for withholding priority, payment remittance, administrative fees, and withholding limits

## State Unclaimed Wages Rules

- Time period for abandoned wages
- Reporting and recordkeeping requirements

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