

Are They Employees? (1.0 hour)

- Employee/non-employee
- Immigration Reform and Control Act of 1986
 - I-9 process
 - Using E-Verify

Paying Your Employees (6.0 hours)

- Review of the FLSA
- White collar exemptions, including the duties and salary test
- FLSA and your employees
 - Calculation of pay
 - · Identification of hours worked
 - · Effects of company policies
- FLSA issues for hospitals and governmental organizations
- Overview of withholding tax issues
- Federal income tax issues
 - W-4 issues
 - Flat rate methods vs. aggregate method
- Social security/Medicare issues
 - Wage base and tax rates
 - Related corporations/ common paymaster
 - Additional Medicare Tax

What Compensation Is Subject to Taxation? (5.5 hours)

- IRS definition of wages
- Taxation issues
 - Nontaxable fringe benefits
- Taxable fringe benefits (valuation, reporting, and withholding issues)
- Other payment taxation issues (identification, timing, recording, reporting, and withholding)
 - Backpay awards

- Employer-paid taxes/ grossing-up
- Loans
- Stock and stock options
- Tips
- Overview of taxation issues when paying aliens and U.S. citizens abroad
 - Federal income tax
 - Social security/Medicare taxes
 - Resident/nonresident alien status

Benefits (4.0 hours)

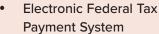
- Affordable Care Act
 - Applicable Large Employer reporting
 - Forms 1095-C and 1094-C
 - Employer shared responsibility payments
- FMLA issues
 - Eligible employees
 - Intermittent leave
 - Health benefit continuation
- Cafeteria plans
 - Plan and participation requirements
 - Benefits
 - Election revocation
 - Flexible spending arrangements
- Dependent care assistance programs
- Retirement plans
 - Defined benefit plans
 - Defined contribution plans
 - Deferred compensation plans
 - Nonqualified deferred compensation plans
- COBRA
- Sick pay

Unemployment Taxes (1.0 hour)

- Federal unemployment tax
- Covered wages
 - Tax rate and wage base
 - · Deposit rules
 - Reporting on Form 940

Depositing and Reporting Tax Issues (3.0 hours)

- Social security numbers
- Employer identification numbers



- When to deposit
 - Federal taxes
- Quarterly reporting
 - Form 941
 - Reconciliation
- Annual reporting Form W-2
 - Reconciliation/IRS and SSA
- Electronic reporting
- Corrections
 - Identifying and making corrections
 - Forms W-2c, W-3c, and 941-X

Deductions From an Employee's Pay (2.5 hours)

- Voluntary assignments
- Involuntary deductions
 - Child support withholding
 - Tax levies
 - Garnishments
 - Student loans
 - Bankruptcy orders
 - · Wage and hour restrictions

Your Payroll System (2.5 hours)

- Understanding the processes in the system
- Selecting your system
- Ongoing review and maintenance
- Disaster recovery
- Employee/manager self-service
- Security and controls

Payroll Accounting (0.5 hour)

- Components of financial statements
- Controlling source documents
- Reconciling general ledger payroll-related accounts

Managing Your Payroll Department (2.0 hours)

- Management/planning skills
 - Ethics and accountability
 - Identifying/improving your management skills
 - Building your leadership skills

Payroll's Future (1.0 hour)

Emerging technologies

