

# State and Local Payroll Certificate Program

## COURSE OUTLINE

### STATE TOPICS

#### 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
  - Direct deposit
  - Paycards
  - Earned wage access (EWA)
- Pay statements provided to employees
  - Electronic pay statements
- Deductions from wages

#### State Unclaimed Wages Rules

- Unclaimed paychecks
  - State reporting requirements

#### State Wage and Hour Issues

- Federal wage-hour law
  - Federal/State relationship
- State wage/hour laws
- White collar overtime exemption rules
- Federal and state minimum wage laws
- State minimum wage rates
  - Tips and the tip credit
- Overtime pay requirements
- Call-in time and predictive scheduling

#### State Income Tax Withholding Requirements

- Multi-state withholding liability
- Resident vs. Nonresident
- Reciprocity
- Remote employees
- Fringe benefit taxation
- Supplemental wage payments
- State withholding allowance certificates

#### State Unemployment Insurance

- Multi-state reporting requirements
  - Location of services
  - Base of operations
  - Direction and control
  - Residence
- SUI taxable wages
- Contribution and experience rating
- FUTA credit reduction
- Voluntary contributions
- Quarterly wage reporting requirements

#### State Disability Insurance/Paid Family Leave

- SDI and PFL laws and regulations

#### State New Hire Reporting

- New hire reporting and methods
- Independent Contractor new hire reporting

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## COURSE OUTLINE *Cont'd*

### LOCAL TOPICS

#### **Introduction to Local Taxes**

- Types of local payroll taxes
- Resident vs. nonresident
- Nexus
- Local payroll tax requirements

#### **Local Taxes to Be Covered**

- **Alabama**
  - City and county occupational license fees
- **California**
  - City business, administrative, and office taxes
- **Colorado**
  - City occupational privilege tax
- **Delaware**
  - Earned income and business license tax
- **Indiana**
  - County income taxes
- **Kentucky**
  - City, county, and school district occupational taxes and forms
- **Maryland**
  - City and county income taxes
- **Michigan**
  - City income taxes
- **Missouri**
  - City earnings and payroll expense taxes
- **New Jersey**
  - City payroll taxes
- **New York**
  - City earnings and surcharge taxes
  - Mobility tax
  - Waterfront Commission assessment
- **Ohio**
  - Municipal income taxes
  - School district income taxes
- **Oregon**
  - Statewide transit tax
  - City and county income taxes
- **Pennsylvania**
  - EIT tax collection system Reform/Act 32
  - Philadelphia wage tax
  - Pittsburgh taxes
  - Tax collection districts
- **Washington**
  - Seattle payroll expense tax
- **West Virginia**
  - City service fees

#### **Local Taxes Authorized, But Not in Effect**

- **Oklahoma**
- **West Virginia**