

AMERICAN PAYROLL ASSOCIATION

Equip yourself with hands-on training that covers basic and complex payroll functions.

PAYROLL 101

Foundations of Payroll

CERTIFICATE PROGRAM

Gain the basic knowledge and skills required for entry-level payroll processing.

americanpayroll.org/101

PAYROLL 201

Payroll Administration

CERTIFICATE PROGRAM

Master complex taxation, benefit, and wage and hour issues with advanced, interactive training.

americanpayroll.org/201

**AMERICAN
PAYROLL
ASSOCIATION**

Classes offered in-person and in an interactive virtual platform throughout 2023!

PAYROLL 101

Foundations of Payroll

CERTIFICATE PROGRAM

americanpayroll.org/101

This seminar is ideal for those new to the payroll profession, supervisors and managers new to the payroll environment, and those preparing for the Fundamental Payroll Certification exam.

Learn how to:

- Calculate regular rate of pay, gross pay, and deductions from pay
- Calculate federal income tax withholding using IRS approved methods
- Determine which employer-provided benefits are taxable
- Prepare Forms W-2 and 941



The Fundamental Payroll

Certification (FPC) Exam is offered

to all Payroll 101: Foundations of Payroll participants on Friday after the Las Vegas classes. Successful candidates use this course as a final review prior to taking the FPC exam. No single source should be considered adequate preparation for this exam. The class registration fee does not include the exam fee. Download the FPC Candidate Handbook at americanpayroll.org/fpc for exam eligibility requirements and preparation tips.

These 4½-day classes are held in Las Vegas and online.

LAS VEGAS

Dates	Course Code
February 6 - 10	23101L01
April 24 - 28	23101L02
June 5 - 9	23101L03
July 10 - 14	23101L04
October 16 - 20	23101L05

INTERACTIVE VIRTUAL

Dates	Course Code
March 6 - 10	23101Z01
March 27 - 31	23101Z02
August 21 - 25	23101Z03
September 11 - 15	23101Z04

Earn up to: 29 RCHs, 2.9 CEUs, 34 CPE credits, or 4 ACE college credits. Delivery Method: Group Live or Group Internet-Based. Program Level: Overview. No advance preparation or prerequisites required.

Fields of Study: Taxes=24, Business Law=6, Communication and Marketing =4



Credit for Recertification and Continuing Education: The American Payroll Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org. APA's sponsor identification number is 103152. No prerequisites or advance preparation required. Delivery method: Group-Live. Course level: Overview. See individual course details for Fields of Study. (Continued on pg. 4)

Please read our policies for registration, transfers, substitution, cancellation, and refunds at bit.ly/APA-policies

Payroll 101: Foundations of Payroll

COURSE OUTLINE

What Does the Payroll Department Do? (1.5 Hours)

- Pay employees
- Deduct, withhold, and deposit taxes
- Report to federal, state, and local tax authorities
- Pay federal and state unemployment taxes
- Deduct, withhold, and pay child support and garnishments
- Deduct and withhold employees' benefit contributions
- Make and keep payroll records
- Provide support to auditors
- Explain impact of payroll issues on employees' pay

Who Is an Employee? (1.0 Hour)

- Independent contractors vs. employees
- Common law test
- Misclassification problems
- Employee's Form I-9
- New hire reporting

How Are Employees Paid (FLSA)? (5.5 Hours)

- Significance of exempt and nonexempt employees
- Calculating pay
- Minimum wage
- Tips and tip credit
- Shift differentials
- Special payment issues
- Calculating overtime
 - What are hours worked
 - Workweek definition
 - What is included in the regular rate of pay
- Hospital/nursing home exception
- Overtime for public sector employees

What Withholding Is Required? (6.5 Hours)

- What wages are subject to withholding
- Factors affecting withholding
- Form W-4

- Federal income tax withholding methods
 - Regular wages
 - Supplemental wages
- Social security/Medicare tax withholding
 - Tax rates
 - Employer portion
 - Additional Medicare tax for high earners
- Withholding issues
 - Constructive payment
 - Deceased employees
 - Grossing-up

An Introduction to Deferred Compensation Arrangements (1.0 Hour)

- Qualified plans
 - 401(k) plans
- Nonqualified plans
 - 457(b) plans

An Introduction to Cafeteria Plans (1.0 Hour)

- Requirements and options
- Tax implications
- Flexible spending arrangements
- Affordable Care Act's impact on cafeteria plans

What Benefits Are Taxable? (3.0 Hours)

- Nontaxable benefits
- Imputing income
- Defining fair market value
- Calculating taxable benefits
 - Company vehicles
 - Group-term life insurance
- Relocation benefits
- Prizes and awards
- Gift cards/certificates
- Education assistance

Deductions From Pay (2.0 Hours)

- Voluntary deductions
- Involuntary deduction calculations
 - Priority
 - Disposable earnings/take-home pay
 - Child support

- Federal tax levies
- Creditor garnishments

Depositing Taxes (1.0 Hour)

- Frequency
- Special circumstances
 - Holidays
 - Quarter-ends
 - Shortfall deposits
- Making the deposit

Preparing the Payroll and Tax Returns (2.0 Hours)

- Complete tax returns
 - Form 941
 - Form W-2
- Federal unemployment tax
 - Form 940
 - Deposits
- Reconciliation of Forms 941 and W-2
- Penalties

Methods of Payment (1.0 Hour)

- Checks
- Direct deposit
- Payroll cards

Payroll Accounting (1.0 Hour)

- Accounting statements
- Types of accounts
- Double entry accounting
- Accounting periods
- Accruals/reversals
- General ledger reconciliation
- Payroll balancing
- Internal controls

Recordkeeping (0.5 Hour)

- Payroll master file
- Retention requirements
- Penalties

Improving Your Work Efficiency (2.0 Hours)

- Customer service
- Improving your communication skills

PAYROLL 201

Payroll Administration

CERTIFICATE PROGRAM

americanpayroll.org/201

This seminar is ideal for payroll professionals who have mastered the fundamentals of payroll administration and wish to ensure their organization's compliance and those preparing for the Certified Payroll Professional exam.

Topics covered include:

- When fringe benefits are taxable
- Details on FLSA white collar exemption rules
- Forms W-2c and 941-X and their impact on other filings
- The impact of 401(k) and cafeteria benefit plans on payroll processing



The Certified Payroll Professional (CPP)

Exam is offered to all Payroll 201: Payroll Administration participants on Friday after the Las Vegas classes. Successful candidates use this course as a final

review prior to taking the CPP exam. No single source should be considered adequate preparation for this exam. The class registration fee does not include the exam fee. Download the CPP Candidate Handbook at americanpayroll.org/cpp for exam eligibility requirements and preparation tips.

Interested in College Credit?

The American Council on Education's College Credit Recommendation Services (ACE CREDIT) has evaluated and recommended college credit for the successful completion of the Payroll 101: Foundations of Payroll or Payroll 201: Payroll Administration courses. For more information, visit www.americanpayroll.org/education-certification/certification/get-college-credits

These 4½-day classes are held in Las Vegas and online.

LAS VEGAS

Dates	Course Code
February 13 - 17	23201L01
June 12 - 16	23201L02
July 31 - Aug. 4	23201L03
August 14 - 18	23201L04
October 2 - 6	23201L05

INTERACTIVE VIRTUAL

Dates	Course Code
March 13 - 17	23201Z01
March 27 - 31	23201Z02
Aug. 28 - Sept. 1	23201Z03
September 11 - 15	23201Z04

Earn up to: 29 RCHs, 2.9 CEUs, 34 CPE credits, or 6 ACE college credits. Delivery Method: Group Live or Group Internet-Based. Program Level: Overview. No advance preparation or prerequisites required.

Fields of Study Taxes=22, Business Law=12

(Continued from pg. 2) **CPE Complaint Resolution Policy:** The APA will make every effort to resolve complaints regarding NASBA compliance within a reasonable amount of time and in a confidential manner. A formal complaint must be submitted in writing and must set forth a statement of the facts and the specific remedy sought. Submit CPE complaints to: American Payroll Association, Attn: Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. Certification: (210) 226-4600. We have registered with the Texas State Board of Public Accountancy to meet the requirements of the continuing professional education rules covering maintenance of attendance records, retention of program outlines, qualifications of instructors, program content, physical facilities and length of class hours. This registration agreement does not constitute an endorsement by the Board as to the quality of the program or its contribution to the professional competence of the licensee.

Payroll 201: Payroll Administration

COURSE OUTLINE

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 \$684 weekly salary
- FLSA and your employees
 - Calculation of pay
 - Identification of hours worked
 - Effects of company policies
- FLSA issues for hospitals and governmental organizations
- Withholding tax issues
- Federal income tax issues
 - W-4 issues
 - Flat rate method vs. aggregate method
- Social security/Medicare issues
 - Wage base and tax rates
 - Related corporations/common paymaster
 - Higher Medicare tax rate

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/gross-up issues
 - Loans
 - Stock and stock options
 - Tips
- Overview of taxation issues when paying aliens and U.S. citizens abroad

- Federal income tax
- Social security
- Resident/nonresident alien status

Benefits (4.0 hours)

- Affordable Care Act
 - Applicable Large Employer reporting
 - Forms 1095-C and 1094-C
 - Employer shared responsibility penalties
- FMLA issues
 - Eligible employees
 - Intermittent leave
 - Health benefit continuation
- Cafeteria plans
 - Plan and participation requirements
 - Benefits
 - Election revocation
 - Flexible spending accounts
- 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
- Electronic Federal Tax Payment System
- When to deposit

- Form 941 taxes
- Quarterly reporting
 - Form 941
 - Reconciliation
- Annual reporting – Form W-2
 - Reconciliation/IRS and SSA
- Electronic reporting
- Corrections
 - Identification and making corrections
 - Forms W-2/W-2c, W-3c, and 941-X

Deductions From the 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 a system
- Ongoing review and maintenance
- Disaster recovery
- Employee/manager self-service
- Security and controls

Payroll Accounting (0.5 hour)

- Components of financial statements
- Control 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

Payroll 101: Foundations of Payroll/Payroll 201: Payroll Administration | Registration Form

American Payroll Association • Payroll Learning Center
233 S. 4th Street, 3rd Floor, Las Vegas, NV 89101-5785 • Phone: (210) 224-6406 • Fax: (210) 224-6038

Your Course Registration Includes:

- Personalized Certificate of Completion and applicable certification credits
- Pre- and post-class test of your payroll knowledge using *PayTrain@* in the classroom
- On-site networking continental breakfast, luncheon, and refreshments during breaks
- An individual course workbook (printed for in-person classes and PDF for virtual classes)

Three Enrollment Options:

1. Register online* at www.americanpayroll.org/101 or www.americanpayroll.org/201

2. Fax* form to (210) 224-6038

3. Mail form with your CHECK to

API Fund for Payroll Education, Inc.
c/o Payroll Learning Center
660 North Main Avenue, Suite 100
San Antonio, TX 78205-1217

*Credit Card required

cancellations and Refunds: (1) Refund computations will be based on the course time expressed in clock hours. (2) The effective date of termination for refund purposes will be the earliest of the following: (a) the last date of attendance; or (b) the date of receipt of written notice from the student. (3) If tuition and fees are collected in advance, \$100 shall be retained by the API Fund for Payroll Education, Inc./Payroll Learning Center. (4) If the student fails to enter the course, withdraws, or the course is discontinued at any time before completion, the student will be refunded the pro rata portion of tuition, fees, and other charges that the number of class hours remaining in the course after the effective date of termination bears to the total number of class hours in the course. (5) A full refund of all tuition and fees is due in each of the following cases: (a) if an enrollee is not accepted by the school; (b) if the course of instruction is discontinued by the school and this prevents the student from completing the course; or (c) if the student's enrollment was procured as a result of any misrepresentation in advertising or promotional materials of the school, or misrepresentations by the owner or representative of the school. (6) Refunds will be totally consummated within 15 days after the effective date of termination.

Students with unresolved problems with the Payroll Learning Center in Las Vegas may contact: Nevada Commission on Postsecondary Education, 8778 S. Maryland Parkway, Suite 115, Las Vegas, NV 89123-6705. Any holder of this consumer credit contract is subject to all claims and defenses which the debtor could assert against the seller of goods or services obtained pursuant hereto or with the proceeds hereof. Recovery hereunder by the debtor shall not exceed the amounts paid by the debtor hereunder.

(use a new form for each registration)

I wish to attend: Payroll 101: Foundations of Payroll Payroll 201: Payroll Administration

Delivery Method: In-Person Interactive Virtual

Course Code: _____ **Course Dates:** _____

- I am an APA MEMBER. Member's ID #: _____ \$2,095
- I am a COLLEAGUE of an APA Member (at the same street address) _____ \$2,245
Colleague's ID #: _____
Member's Name: _____
Member's ID #: _____
- I want to JOIN APA now and register at the member rate. \$2,428
Class Registration Fee at Member Rate \$2,095
Annual Membership Dues** \$298
One-time Membership Enrollment Fee \$35
Total \$2,428
- I am NOT an APA Member or Colleague \$2,405

**Dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. 100% of membership dues are deductible as an ordinary business expense.

Registrant's Information:

Name: Ms. Mr. _____

Title: _____ Organization: _____

Street Address: _____

City: _____ State/Province: _____ Country: _____ Zip + 4-Digit/Postal Code: _____

Telephone: _____ Fax: _____
(Area/Country Code) (Area/Country Code)

Email: _____

(For official APA communications, registration confirmations, Payroll Currently, and PAYTECH-Digital)

Please indicate if you are: CPA PA (For NASBA reporting purposes)

Needed for account verification: Birth date: _____ / _____ / _____

If you have a disability or require special services, call (210) 224-6406, M - F, 7 a.m. - 5 p.m. CT at least 21 days in advance.

Special Dietary Request: Vegetarian Gluten-free Kosher Vegan Dairy Allergy
 Peanut Allergy Shellfish Allergy

Payment in U.S. dollars must accompany registration form. Currency Converter: www.xe.com

See enrollment options at the top left.

Check # Credit Card: American Express Discover MasterCard Visa

I authorize the API Fund for Payroll Education, Inc. to **CHARGE** my credit card.

Card is (check one): Corporate Personal

Card #: _____

Exp Date: _____ CVV: _____

Name on credit card: _____

Signature of cardholder: _____

Purchase Order #: _____ (government agencies/universities only)

I agree to the Event Policies found at bit.ly/APA-policies, and the Health and Safety Procedures found at bit.ly/H-S-Procedure.

Student's Signature: _____ **Date:** _____

Last updated: December 2022

EMT: BEW

FOR OFFICE USE ONLY:

Date: _____ Order #: _____ Control Batch #: _____

C/P: _____ Total: \$ _____

School Representative's Signature: _____ Date: _____