

AMERICAN PAYROLL ASSOCIATION

2023 **PAYROLL ISSUES** for **MULTI-STATE** **EMPLOYERS**

State by state, know how to keep your
payroll operation in compliance.



Available as one-day Interactive Virtual classes,
90-minute Webinars, and Webinars On Demand

AMERICAN
PAYROLL
ASSOCIATION

Register online www.americanpayroll.org/multistate.html

PAYROLL ISSUES FOR MULTI-STATE EMPLOYERS 2023

COURSE LEARNING OBJECTIVES

- ▶ Understand employer obligations of having employees working in other states
- ▶ Determine which state's income tax should be withheld from employee pay
- ▶ Examine the different requirements for paid sick leave and paid family leave programs
- ▶ Understand child support withholding rules
- ▶ Identify the states that had a FUTA credit reduction for 2022 and potentially for 2023

FOUR-SEGMENT WEBINAR SERIES

Earn up to 1.5 RCHs or 1.5 CPE credits for each segment attended. CPE credits are not available for Webinars On Demand.

SEGMENT 1

Regulations on Paying the Employee

DELIVERY	DATE	COURSE CODE
Webinar	April 18	23MUL01L
Webinar On Demand	April 20	23MUL01R

Fields of Study: Taxes and Business Law

SEGMENT 2

Wage and Hour Laws and Child Support Issues

DELIVERY	DATE	COURSE CODE
Webinar	April 20	23MUL02L
Webinar On Demand	April 24	23MUL02R

Field of Study: Business Law

SEGMENT 3

State Income Tax Withholding and Recordkeeping Requirements

DELIVERY	DATE	COURSE CODE
Webinar	April 25	23MUL03L
Webinar On Demand	April 27	23MUL03R

Field of Study: Taxes

SEGMENT 4

State Unemployment Insurance and Other State Requirements

DELIVERY	DATE	COURSE CODE
Webinar	April 27	23MUL04L
Webinar On Demand	May 3	23MUL04R

Fields of Study: Taxes and Business Law

INTERACTIVE VIRTUAL

DATE	COURSE CODE
April 11	23MUL01Z
April 12	23MUL02Z
April 13	23MUL03Z
April 19	23MUL04Z
April 26	23MUL05Z



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 with NASBA is 103152. No prerequisites or advance preparation required. Course level: Update. Delivery method: Group Internet Based. Field of Study: Taxes = 4.0, Business Law = 3.0. No CPE credits are offered for on demand sessions.

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

CPE Complaint Resolution Policy: The American Payroll Association 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.

Recertification Credit Hours (RCH) are awarded by the APA for pre-approved payroll learning events. Please read our **Event Policies** found at bit.ly/APA-policies.

2023 Payroll Issues for Multi-State Employers – Registration Form

Register online: www.americanpayroll.org/multistate.html

1

REGISTRATION

I would like to:

Register for the following *Payroll Issues for Multi-State Employers* class:

Date: _____ Course Code: _____

I am an APA MEMBER\$560

I am a COLLEAGUE of an APA Member (at the same street address)\$680

Member's Name: _____

Member's ID #: _____

I would like to JOIN APA now and register for this course at the member rate\$893

Class Registration Fee at Member Rate\$560

Annual Membership Dues*.....\$298

One-Time Enrollment Fee.....\$35

TOTAL \$893

I am not an APA Member or Colleague.....\$830

Register for the following Webinar or Webinar On Demand**:

	Live	On Demand	
Segment 1	<input type="checkbox"/> 23MUL01L.....	<input type="checkbox"/> 23MUL01R	\$199 [†]
Segment 2	<input type="checkbox"/> 23MUL02L.....	<input type="checkbox"/> 23MUL02R.....	\$199 [†]
Segment 3	<input type="checkbox"/> 23MUL03L.....	<input type="checkbox"/> 23MUL03R.....	\$199 [†]
Segment 4	<input type="checkbox"/> 23MUL04L.....	<input type="checkbox"/> 23MUL04R.....	\$199 [†]
All 4 Segments	<input type="checkbox"/> 23MUL05L.....	<input type="checkbox"/> 23MUL05R.....	\$560 [†]

YOUR REGISTRATION INCLUDES:

- ✓ Up to 6 RCHs, 0.6 CEUs, or 7 CPE credits
- ✓ An individual PDF of the course workbook for Interactive Virtual classes, Webinars, and Webinars On Demand

2

REGISTRANT INFORMATION

Registrant's Primary Address (Please print)

Name: _____

Member ID #: _____
(Update your contact information at www.americanpayroll.org)

Title: _____

Organization: _____

Street Address: _____

City: _____

State/Province: _____ Country: _____

Zip + 4-Digit/Postal Code: _____ + _____

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

Email: _____

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

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

Needed for account verification

Birth date: _____ / _____ / _____

Registrant's Secondary/Home Address

Street Address: _____

City: _____

State/Province: _____ Country: _____

Zip + 4-Digit/Postal Code: _____ + _____

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

Email: _____

3

PAYMENT INFORMATION

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

I have read and agree to the Event Policies found at <http://bit.ly/APA-policies>.

Three Enrollment Options:

Online Fax Mail
www.americanpayroll.org/multistate.html (210) 224-6038 To address below

I authorize the API Fund for Payroll Education, Inc. to CHARGE \$ _____ to my:

American Express Discover Mastercard Visa

Card is: (check one) Corporate Personal

Card #: _____

Exp. Date: _____ CVV Code: _____

Name on Credit Card: _____

Signature of Cardholder: _____

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

Make CHECK payable and mail to:

American Payroll Association
c/o Customer Service
660 North Main Avenue, Suite 100
San Antonio, TX 78205-1217

Phone: (210) 224-6406 • M–F, 7 a.m. – 5 p.m. CT

Email: apa@americanpayroll.org • Visit: www.americanpayroll.org

Have you ever:

Purchased something from the APA? Yes No

Had a membership with the APA? Yes No

If yes, what name was it under?

What was the company name?

For all program information go to: www.americanpayroll.org/multistate.html

Please read our Event Policies regarding registration, transfers, substitutions, cancellations, refunds, and consent to use your contact information.

*Dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. An enrollment fee of \$35 is charged to all new members. 100% of APA membership dues are deductible as an ordinary business expense.

**You may be required to pay sales tax on this item. Please visit www.americanpayroll.org/sales-tax for a list of applicable sales tax.

†Prices listed are for Members. Go to www.americanpayroll.org/multistate.html for Colleague and Non-Member prices.

Last updated: February 2023

EMT: 9V

FOR OFFICE USE ONLY:

Date: _____ Order #: _____ Batch #: _____ Group #: _____ Check #: _____ C/P: _____ Total: \$ _____