

2023

PAYROLL MID-YEAR COMPLIANCE UPDATE

**DIVE INTO EMERGING
DEVELOPMENTS** on analytics,
technology, and fraud awareness.

**INTERACTIVE CLASSROOM, WEBINAR, AND
WEBINAR ON DEMAND OPTIONS STARTING IN JUNE**



Register online at Payroll.org/Mid-Year-Update

Sponsored by



PAYROLL MID-YEAR COMPLIANCE UPDATE

Learning Objectives

- Identify key elements to be reviewed throughout the year
- Review new and updated laws and regulations
- Learn about the latest payroll technology innovations
- Recognize the red flags and how to avoid fraud
- Determine the importance of analytics for your organization

Interactive Virtual Classroom*

Earn up to 6 Recertification Credit Hours (RCHs), 0.6 Continuing Education Units (CEUs), or 7 Continuing Professional Education (CPE) credits. Program Level: Overview. No advance preparation or prerequisites required. CPE Fields of Study: Taxes=3.5, Business Law=2.0, Business Management & Organization=1.0, Information Technology=0.5

June 26	23PTF01Z	June 29	23PTF04Z
June 27	23PTF02Z	June 30	23PTF05Z
June 28	23PTF03Z		

*Program is subject to change without notice. Visit Payroll.org/Mid-Year-Update for class start times.

Four-Segment Webinar Series

Segment 1: Check-Up Strategy

Presented Live: July 11 • Course code: 23PTF01L
(On Demand: 23PTF01R)
Field of Study: Taxes=0.5, Business Law=0.5,
Business Management & Organization=0.5

Segment 2: Federal Regulatory Compliance

Presented Live: July 13 • Course code: 23PTF02L
(On Demand: 23PTF02R)
Field of Study: Taxes

Segment 3: Data Integrity and Analytics

Presented Live: July 18 • Course code: 23PTF03L
(On Demand: 23PTF03R)
Field of Study: Taxes=1.0, Business Management & Organization=0.5

Segment 4: Federal Compliance and Emerging Technologies

Presented Live: July 20 • Course code: 23PTF04L
(On Demand: 23PTF04R)
Field of Study: Business Law=1.0, Information Technology=0.5

All Four Segments: Presented on dates listed above.

Course code: 23PTF00L (On Demand: 23PTF00R)

Earn up to 1.5 RCHs and 1.5 CPE credits for each segment attended. CPE credits for Webinars On Demand are not available. Delivery Method: Group Internet-Based. Program Level: Overview. No advance preparation or prerequisites required. See individual segments for Fields of Study.



◆ Course Outline

CHECK-UP STRATEGY

- **Actionable items**
 - ◆ Check-off list
 - ◆ Assignments
 - ◆ Follow-up
 - ◆ Lessons learned
- **Reconciliations**
 - ◆ Risk assessment
 - Frequency
 - Exact vs. reasonable
 - ◆ Reporting
 - Pay period
 - Monthly
 - Quarterly
 - Annually
 - ◆ Deductions to payments
 - Taxes
 - Garnishments
 - Other deductions
 - ◆ Other inputs to payroll

RATES, LIMITS, AND EXCLUSIONS

- **Social security**
 - ◆ Wage base
 - ◆ Tax rates
- **Medicare and additional Medicare**
 - ◆ Tax rates
- **Fringe benefits**
 - ◆ Dependent care
 - ◆ Education reimbursement
 - ◆ Qualified transportation
 - ◆ Non-cash fringe benefits
 - ◆ Group-term life insurance
 - ◆ Dependent GTL coverage
- **Retirement plans**
 - ◆ Elective deferrals
 - ◆ Catch-up contributions
- **Flexible spending arrangements**
 - ◆ Health care
 - ◆ Dependent care
- **Health savings accounts**
- **Medical savings accounts**
- **Adoption assistance**
- **Federal per diem rates**
 - ◆ Lodging and M&IE rates
 - ◆ Special transportation industry rates
 - ◆ High-low substantiation method
- **Federal standard mileage rates**

- **Automobile rates for employer-provided vehicles**
- **Foreign earned income and housing exclusions**
- **Information return penalties**

UNEMPLOYMENT

- **2022 FUTA credit reduction**
- **Potential 2023 FUTA credit reduction**
- **2023 SUI wage bases**

DATA INTEGRITY AND ANALYTICS

- **Auditing, validation, and verification**
 - ◆ Limit and threshold review
 - ◆ Negative wages
 - ◆ Taxable wages
 - ◆ Taxes – Social security number verification
 - ◆ Employee address
 - ◆ Special reportable items (Form W-2)
- **Detecting payroll fraud**
 - ◆ Time clock abuse
 - ◆ Falsification of wages
 - ◆ Commission and bonus fraud
 - ◆ Payments after termination

FEDERAL COMPLIANCE

- **Laws and regulations**
 - ◆ IRS
 - Electronic filing threshold
 - ◆ DOL
 - FMLA updates
 - ◆ USCIS
 - Remote document review
 - ◆ Agency initiatives
- **Court cases and decisions**
 - ◆ U.S. Supreme Court
 - *Helix* update
 - ◆ Pay issues
 - ◆ Taxes
 - ◆ Miscellaneous

EMERGING TECHNOLOGIES

- **Trending technology**
 - ◆ Earned wage access (EWA)
 - ◆ Newest trends
- **The future**
 - ◆ Digital currency

Register at Payroll.org/Mid-Year-Update

2023 Payroll Mid-Year Compliance Update | Registration Form

Register online: Payroll.org/Mid-Year-Update

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Registration

I would like to:

☐ Register for the following class: **Interactive Virtual Classroom**

Date: _____ Course Code: _____

☐ I am a PayrollOrg Member ID# _____ US\$560

☐ I am a COLLEAGUE of a PayrollOrg Member (at the same street address)...US\$680

Colleague's ID #: _____

Member's Name: _____

Member's ID #: _____

☐ I would like to join PayrollOrg now AND register at the member rate....US\$893

**Members save
\$270 on course
registration!**

Class Registration Fee at Member Rate.....US\$560

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

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

TOTAL.....US\$893

☐ I am not a PayrollOrg Member or Colleague. ID# (if known) _____ US\$830

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

Live

On Demand

Segment 1 ☐ 23PTF01L ☐ 23PTF01R US\$199†

Segment 2 ☐ 23PTF02L ☐ 23PTF02R US\$199†

Segment 3 ☐ 23PTF03L ☐ 23PTF03R US\$199†

Segment 4 ☐ 23PTF04L ☐ 23PTF04R US\$199†

All 4 Segments ☐ 23PTF00L ☐ 23PTF00R US\$540†

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Registrant Information (please print)

Registrant's Primary Address

Name: _____

Title: _____

Organization: _____

Street Address: _____

City: _____

State/Province: _____ Country: _____

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

Phone: _____ Fax: _____

(Area/Country Code)

(Area/Country Code)

Email: _____

(For official PayrollOrg 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: ____/____/____

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: _____

YOUR COURSE REGISTRATION INCLUDES:

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

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Payment Information

Payment in U.S. dollars must accompany registration form.

Currency Converter: www.xe.com

Three Enrollment Options:

☐ **Online**

Payroll.org/Mid-Year-Update

☐ **Fax**

210-224-6406

☐ **Mail**

To address below

☐ I authorize the API Fund for Payroll Education, Inc. to CHARGE 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:**

PayrollOrg

660 North Main Avenue, Suite 100

San Antonio, TX 78205-1217

Email: CustomerService@payroll.org • **Visit:** Payroll.org

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

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

If you require special services, please call Customer Service at least 14 days in advance of the event.

Have you ever:

Purchased something from PayrollOrg (formerly APA and GPMI)? ☐ Yes ☐ No

Had a membership with PayrollOrg (formerly APA and GPMI)? ☐ Yes ☐ No

If yes, what name was it under? _____

What was the company name? _____

*Dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. 100% of PayrollOrg membership dues are deductible as an ordinary business expense. An enrollment fee of \$35 is charged to all new members and to reinstate members inactive for more than 90 days.

†You will receive course materials via email for each registered segment. Prices listed are for Members. Go to Payroll.org for Colleague and Non-Member prices, and cancellation policies.

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

For all program information go to: Payroll.org/Mid-Year-Update



Credit for Recertification and Continuing Education: PayrollOrg 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.nasbaregistry.org. PayrollOrg's CPE sponsor identification number with NASBA is 103152. No prerequisites or advance preparation required. Course level: Overview. Delivery method and Field of Study: Group Internet Based, Taxes=3.5, Business Law=2.0, Business Management & Organization=1.0, Information Technology=0.5. credits are not available for Webinars On Demand.

Last updated: April 2023

EMT: 9V

FOR OFFICE USE ONLY:

Date: _____ Order #: _____ Batch #: _____

Group #: _____ Check #: _____ C/P: _____ Total: \$ _____