

# PREPARING FOR YEAR-END AND 2025

A new year means new compliance considerations. Is your payroll operation prepared?

Select from four specialty courses to close out 2024 and get ready for 2025.

**Payroll**

**Advanced  
Payrolls**

**Government/  
Public Sector**

**Canadian  
Payrolls**

## What's new?

- Updates on the U.S. Department of Labor's final rules, including the "white collar" exemptions and joint employer regulations
- More guidance on SECURE 2.0 Act changes
- Recent IRS changes employers need to know to file correctly

**Check out this video to see what the [Preparing for Year-End and 2025](#) course has to offer!**



## Choose the best delivery option for you and your team!

Get the updates and year-end checklists you need to stay compliant with Preparing for Year-End and 2025. While in-person and interactive virtual classes allow students to verbally communicate with instructors, webinars allow for interactive online chat.

	IN-PERSON	INTERACTIVE VIRTUAL	WEBINAR	WEBINAR ON DEMAND
<b>Payroll</b>	●	●	●	●
<b>Advanced Payrolls</b>			●	●
<b>Government/ Public Sector</b>		●	●	●
<b>Canadian Payrolls</b>		●		

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## PG 4

### Payroll

- Get the latest adjustments for 2025, including retirement plan contribution limits and SUI wage bases
- Receive updates on the U.S. Department of Labor's final rules, including the "white collar" exemptions and joint employer regulations
- Be aware of changes in potential FUTA credit reduction states

[Payroll.org/PR](https://payroll.org/PR)

## PG 6

### Advanced Payrolls

- Understand the treatment of executive compensation and complex fringe benefits
- Explore alternative tax withholding methods
- Comprehend expatriate and nonresident alien taxation and reporting requirements

[Payroll.org/AD](https://payroll.org/AD)

## PG 7

### Government/Public Sector

- Get the latest adjustments for 2025, including 403(b) and 457(b) plan contribution limits
- Understand how to conduct a fringe benefit self-assessment for your year-end process
- Learn how Section 218 agreements impact FICA tax withholding

[Payroll.org/GV](https://payroll.org/GV)

## PG 9

### Canadian Payrolls

- Learn about federal, provincial, and Quebec changes
- Understand the box-by-box instructions on T4, T4A, and RL-1 tax slips
- Understand the year-end reconciliation process with the T4 slips

[Payroll.org/CA](https://payroll.org/CA)

# Payroll

Address the changes in legislation and regulations that will affect the close of 2024 and the beginning of 2025.

## FOUR LEARNING OPTIONS

### IN-PERSON

**Classes begin  
October 29**

Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.

**Fields of Study:**

**Taxes = 5.5,**

**Business Law = 1.5**

### INTERACTIVE VIRTUAL

**Classes begin  
October 21**

Full-day classes or half-day classes on successive days.

Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.

**Fields of Study:**

**Taxes = 5.5,**

**Business Law = 1.5**

### WEBINAR

**1st of 4  
segments  
begins  
November 12**

Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.

**Fields of Study, for  
all 4 segments:**

**Taxes = 5.0,**

**Business Law = 1.0**

### WEBINAR ON DEMAND

**1st of 4 segments  
available  
November 14**

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.

## Payroll Course Outline\*

### Year-End Preparation

- Year-end checklist, accumulators, and project plan
- Verifying social security numbers
- Social Security Administration's changes to reporting
- IRS fights tax refund fraud
- Verification of employee data, reconciliations, and year-end notices

### State Regulations Impacting Year-End

- State annual reconciliation return and magnetic media/electronic reporting
- State unemployment and disability wage bases

### Annual Changes

- Social security wage base
- Medicare tax rate

- Retirement plan changes
- Fringe benefit limitations
- Federal per diem and mileage rates
- Federal tax levies – Publication 1494
- Automobile rates
- Qualified transportation fringe benefit limits
- Information return and payee statement penalties
- Affordable Care Act annual adjustments
- Income exclusion for U.S. citizens living abroad
- Health savings account limits and definitions

### Year-End Reporting and Taxation of Fringe Benefits

- Taxable fringe benefits
- Supplemental wages and grossing-up
- Group-term life insurance
- Awards, prizes, and gift cards

Please visit [Payroll.org/PR](https://Payroll.org/PR) for course details.

*\*Program is subject to change without notice.*

## Payroll Course Outline\* *continued*

- Qualified transportation fringe benefits
- Loans to employees
- Deferred compensation
- Cafeteria and flexible benefit plans
- Moving expenses
- Dependent care benefits
- Adoption assistance
- Overpayments and repayments
- Forms 1094-C and 1095-C, third-party sick pay, W-2 retirement plan check box, and health insurance reporting

### **Legislative and Regulatory Review**

- Federal agency budgets and payroll impacts: what's funded, what isn't
- Update on retirement plan legislation (SECURE 2.0 Act)

- Other proposed legislation
- Recent federal agency guidance and proposed regulations
- Court decisions providing clarity on payroll issues

### **Agency Initiatives**

- Updates from the IRS, SSA, OCSS, and more federal agencies

### **Form Review and Revisions**

- Form 941, Schedules B, D, and R
- Form 941-X
- Forms W-2 and W-2c
- Forms W-3 and W-3c
- Form 940

For a deeper dive into complex taxation issues, register for the **Advanced Payrolls Preparing for Year-End and 2025 Webinar series**. See page 6 for more details.



*\*Program is subject to change without notice.*



# Advanced Payrolls

For payroll professionals facing more complex benefit and taxation issues, this series addresses the latest legislative and regulatory developments.

## TWO LEARNING OPTIONS

### WEBINAR

#### 1st of 2 segments begins December 12

Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.

**Field of Study, for 2 segments: Taxes**

### WEBINAR ON DEMAND

#### 1st of 2 segments available December 16

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.

## Advanced Payrolls Course Outline\*

### Advanced Year-End Issues

- Dealing with impact of DOL "white collar" salary changes
  - Review of the white collar duties
  - Understanding the payroll impact of the salary test changes
- Alternative taxation methods
  - Annualized income installment method
  - Part-year method
  - Cumulative wage method
- Expatriate taxation and reporting
  - Defining an expatriate
  - Federal tax withholding
  - Foreign earned income and housing exclusions
- Nonresident alien taxation and reporting
  - Nonresident alien taxation
  - Nonresident alien year-end processing
  - Forms
- Additional Medicare Tax
  - Employee tax liability and employer tax withholding
  - Forms W-2 and 941 reporting
- Golden parachute payments
  - IRS formula for payment
  - Federal income taxation
  - Additional excise tax
- Issuing multiple Forms W-2 to an individual

- Acceptable circumstances enabling the filing of multiple forms
- When not to issue multiple Forms W-2
- IRS Pub. 2105

### Advanced Fringe Benefit Issues

- Reporting executive earnings
  - Club membership dues
  - Various life insurance policies
  - Signing bonuses paid prior to commencement of employment
  - Bodyguard/chauffeur for security reasons
- Nonqualified deferred compensation plans
  - Distribution restrictions
  - Total amount deferred
  - Consequences of noncompliance with §409A
- Unsubstantiated FSA reimbursements
  - Impact on FSA debit cards
  - Demand of repayment of improper payments
- Payroll's role in nondiscrimination testing
  - Group-term life insurance
  - Deferred compensation plans – 401(k)
- Exceptions for military reservists
  - FSA qualified reservist distribution (QRD)
  - Makeup contributions to qualified retirement plans and special Form W-2 reporting
  - Military Spouses Residency Relief Act (MSRRA)

**Please visit [Payroll.org/AD](https://Payroll.org/AD) for course details.**

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# Government/Public Sector

How will legislative and regulatory issues affect government sector employers as 2024 comes to a close?

## THREE LEARNING OPTIONS

### INTERACTIVE VIRTUAL

**Classes begin November 15**

Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.

**Fields of Study: Taxes = 5.0  
Business Law = 2.0**

### WEBINAR

**1st of 5 segments begins November 12**

Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.

**Fields of Study, for all 5 segments:  
Taxes = 6.5, Business Law = 1.0**

### WEBINAR ON DEMAND

**1st of 5 segments available November 14**

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.

## Government/Public Sector Course Outline\*

### Year-End Preparation

- Year-end checklist, accumulators, and project plan
- Verifying social security numbers
- Social Security Administration's changes to reporting
- Verification of employee data, reconciliations, and year-end notices

### State Regulations Impacting Year-End

- State annual reconciliation return and magnetic media/electronic reporting
- State unemployment and disability wage bases

### Annual Changes

- Social security wage base
- Retirement plan changes
- Fringe benefit limitations
- Federal per diem and mileage rates
- Federal tax levies – Publication 1494
- Automobile rates
- Qualified transportation fringe benefit limits
- Information return and payee statement penalties
- Affordable Care Act annual adjustments
- Income exclusion for U.S. citizens living abroad

### Year-End Reporting and Taxation of Fringe Benefits

- Taxable fringe benefits
- Supplemental wages and grossing-up
- Group-term life insurance
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- Loans to employees
- Deferred compensation
- Cafeteria and flexible benefit plans
- Dependent care benefits
- Adoption assistance
- Overpayments and repayments
- Forms 1094-C and 1095-C, third-party sick pay, W-2 retirement plan check box, and health insurance reporting

### Legislative and Regulatory Review

- DOL updated salary threshold for "white collar" exemptions
- Federal agency budgets and payroll impacts: what's funded, what isn't
- Update on retirement plan legislation (SECURE 2.0 Act)
- Other proposed legislation

## Government/Public Sector Course Outline\* *continued*

- Recent federal agency guidance and proposed regulations
- Court decisions providing clarity on payroll issues

### **Form Review and Revisions**

- Form 941, Schedules B, D, and R
- Form 941-X
- Forms W-2 and W-2c
- Forms W-3 and W-3c
- Form 940

### **Government/Public Sector Year-End Issues**

- Employee-furnished housing
- Occasional/sporadic employment impact on regular rate of pay
- Election workers
- Jurors' compensation

- Elected officials
- State/local benefits for volunteer emergency responders
- Section 218's impact on social security and Medicare tax
- Defined benefit and contribution plans
- Fringe benefit compliance self-assessment
- Use of vehicles by law enforcement, public safety officers
- Tax treatment of differential military pay
- Fair labor standards for state and local governments
- Legislative, regulatory "hot topics" for government sector employers

**Please visit [Payroll.org/GV](https://Payroll.org/GV) for course details.**



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# Canadian Payrolls

Meet the challenges of Canadian year-end processing and avoid cross-border noncompliance penalties.

## TWO-PART LEARNING

### INTERACTIVE VIRTUAL

See website for course schedule.

### ADDITIONAL EDUCATION AS WEBINAR ON DEMAND

See website for course schedule.

Both options are included in your registration. Earn up to 4.0 RCHs or 0.40 CEUs when attending both parts.  
This event does not qualify for CPE credits. RCHs and CEUs are not available for Canadian On Demand courses.

## Canadian Payrolls Course Outline\*

### Interactive Virtual

#### Federal Legislative Updates From Canada Revenue Agency and Service Canada

##### Budget 2024

- Canada Emergency Wage Subsidy (CEWS) extension
- Canada recovery hiring program
- Updates to electronic filing requirements for tax slips
- Removal of the requirement for handwritten signatures on certain forms
- Maintenance of flexible access to regular Employment Insurance (EI) benefits
- Extension of EI sickness benefits
- Defined Contribution (DC) pension plans, administrative amendments regarding contribution errors
- Canada Labour Code (CLC) Part III

#### Federal Legislative Updates

- Canada Pension Plan YMPE and rate enhancement
- EI Maximum Insurable Earnings and rate
- Projected EI rates through 2028
- Reduced EI program and multipliers
- TD1 basic exemptions and claim codes
- Updated TD1-IN
- RPP/RRSP/TFSA limits
- Year-end slip changes
- Taxable benefits update

#### Provincial Legislative Updates

- Minimum wage
- Bank holiday schedule
- Provincial tax changes
- New Brunswick
- Employment Standards updates

- New leaves, sick leave, and vaccination leave
- Worker's Compensation updates
- Provincial Health tax updates

#### Quebec Legislative Update

- Quebec Pension Plan (QPP) Year's Maximum Pensionable Earnings (YMPE) and rate
- QPP enhancement
- QPIP MIE and rate
- Health Services Fund (HSF) – total payroll and rates
- Taxable benefits updates
- Garnishment exemptions

### Webinar On Demand

#### Session 1

- Box-by-box federal year-end reporting
  - Reconciling and balancing year-end
  - Performing a pensionable and insurable earning review (PIER)
  - Methods of filing tax slips and reporting deadlines and penalties
- Quebec year-end reporting
  - Deadlines and penalties
  - Reconciling and balancing year-end
  - Step-by-step instructions for completing the RL-1 and RL-2 slip and summary

#### Session 2

- Payroll balancing and year-end reconciliations
  - Reconciliation process to balance T4 slips to remittance account if 10% subsidy used
  - Requirements to report CEWS payments

Please visit [Payroll.org/CA](https://Payroll.org/CA) for course details.



This course is presented with the cooperation of The National Payroll Institute

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# Preparing for Year-End and 2025 | Registration Form

Register online: [Payroll.org/PFYE](https://Payroll.org/PFYE)

Registration form with payment must be received **at least five business days** in advance of the course date to guarantee your registration.

# 1

## REGISTRATION

I would like to:

☐ Register for the following class:

☐ Payroll ☐ Advanced Payrolls ☐ Government/Public Sector

☐ Canadian Payrolls\*

Date: \_\_\_\_\_ Course Code: \_\_\_\_\_

☐ I am a PayrollOrg Member. ID# \_\_\_\_\_ US\$580

☐ I am a COLLEAGUE of a PayrollOrg Member \_\_\_\_\_ US\$700  
(at the same address street address)

Colleague's ID #: \_\_\_\_\_

Member's Name: \_\_\_\_\_

Member's ID #: \_\_\_\_\_

☐ I would like to join PayrollOrg now AND register at the member rate.....US\$914

**Members save up to US\$270 when registering for this class!**

Class Registration Fee at Member Rate ..... US\$580

Annual Membership Dues\*\* ..... US\$299

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

**Total.....US\$914**

☐ I am not a PayrollOrg Member or Colleague. ID # \_\_\_\_\_ (if Known) .....US\$850

☐ Please register me for the following Webinar or Webinar On Demand:

Individual Webinars are US\$199. All segments in a series are US\$580.†

\*All Canadian Payrolls classes are US\$580, regardless of a Membership status.

Course Code	Payroll	Advanced Payrolls	Gov't/ Public Sector	Canadian Payrolls
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

# 2

## 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: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**Special Dietary Request:** ☐ Vegetarian ☐ Gluten-free ☐ Kosher

☐ Vegan ☐ Peanut Allergy ☐ Dairy Allergy ☐ Shellfish Allergy

Special dietary requests received less than two weeks before the event cannot be guaranteed.

### 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 REGISTRATION INCLUDES:

- Course materials, including late breaking information
- In-person classes include onsite networking continental breakfast, luncheon, and morning and afternoon refreshment breaks
- See individual course for credit information.

# 3

## PAYMENT INFORMATION

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

Currency Converter: [www.xe.com](http://www.xe.com)

### Three Enrollment Options:

☐ Online

Payroll.org/PFYE

☐ Fax

+1 210 224 6038

☐ 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: \_\_\_\_\_

Billing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_

Country: \_\_\_\_\_ Zip: \_\_\_\_\_

☐ Purchase Order #: \_\_\_\_\_ (for government agencies/universities only)

☐ Credit on Account

☐ Make CHECK payable and mail to:

### PayrollOrg

660 North Main Avenue, Suite 100

San Antonio, TX 78205-1217 USA

**Email:** [CustomerService@payroll.org](mailto:CustomerService@payroll.org) • **Visit:** [Payroll.org](https://Payroll.org)

**Phone:** +1 210 224 6406 • M–F, 7 a.m. – 5 p.m. CT

If you require special services, please call Customer Service at least 21 days in advance of the event.

☐ I have read and agree to the Event Policies found at [Payroll.org/policies](https://Payroll.org/policies), which include a Code of Conduct and an Attendee Liability and Waiver of Claims.

\*\*Membership 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. An enrollment fee of US\$35 is charged to all new members and to reinstate members inactive for more than 90 days.

All sales of the course materials are final. No refunds will be made. Course materials for webinars will be emailed for each registered webinar segment.

†Prices listed are for Members. Go to [Payroll.org/PFYE](https://Payroll.org/PFYE) for Colleague and Non-member prices.



**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.learningmarket.org](http://www.learningmarket.org). PayrollOrg's CPE

sponsor identification number with NASBA is 103152. No prerequisites or advance preparation

required. Course level: Update, Delivery method: Group Live or Group Internet Based. See

individual courses for Field of Study breakdown. No CPE credits for on demand webinars.

**Complaint Resolution Policy:** PayrollOrg 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 complaints to: PayrollOrg, Attn:

Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217 USA.

Certification: +1 210 226 4600.

**Last updated: August 21, 2024**

**EMT: 9V**

FOR OFFICE USE ONLY:

Date: \_\_\_\_\_ Order #: \_\_\_\_\_ Batch #: \_\_\_\_\_

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