

Speaker 1:

Welcome to PayTalk, the podcast for payroll professionals with your host, Nina Talley. In the podcast, we explore the human side of payroll by speaking with global industry leaders who provide their unique insights to help listeners better understand the issues important to them and their careers.

Nina Talley:

Welcome to PayTalk, the podcast that brings you payroll's human side. I'm your host, Nina Talley, and today we're diving deep into one of the most important topics for U.S. national payroll professionals, state and local payroll taxes. And we're joined by two of the foremost experts on the topic, Carlanna Livingstone, CPP, payroll manager at Funko, and Bruce Phipps, CPP, senior principal product manager at Oracle. And both are committee chairs of PayrollOrg's State And Local Topics Subcommittee of the Government Relations Task Force and they have been hands-on helping legislators draft the regulations that guide payroll operations on the national stage. But before we get started, I would just love to hear about your backgrounds in the payroll space and how you found yourself specializing in state and local payroll regulations. Carlanna, could you start us off with that?

Carlanna Livingstone:

Sure. My name is Carlanna and I'm based in Washington State, and as you said, I'm the payroll manager at Funko. I've been in payroll for almost 25 years. I like to joke that I started when I was three. I've always worked with multi-state employers, so navigating the complexities of state and local taxes has been a big part of my career. It's been fun, but it's ever-evolving and changing.

Nina Talley:

And Bruce.

Bruce Phipps:

Hi, I'm Bruce Phipps. I am a senior principal product manager at Oracle and I have been in this space, I hate to say this, for 50 years, so I have seen a tremendous amount of change in the state and the local landscape. It's just something that I have gravitated to and I thoroughly enjoy reading payroll tax code. I'm sure everybody does, but that's my passion. So a pleasure to be here today.

Nina Talley:

Well, you found a great place to bring your passion to. I wanted to ask you both, as chairs of PayrollOrg's Government Relations Task Force, you have a super unique view of state tax policies. I want to ask you, Bruce. Bringing up the 50 years, what's the most significant shift that you've seen and that you're currently seeing in how states approach their payroll taxation?

Bruce Phipps:

Yeah. It's been an interesting ride over the last 50 years, and you asked me how the states have approached it, but it really filters down onto the local landscape too and that's probably a larger landscape obviously than the states. But the states over the years have gone from very complex ways of calculating state income tax withholding to, some of the most recent years, a lot of states have gone to a flat rate with very minimal calculations, which I think is great for the payroll professional, as well as the payroll providers in the industry. So it has really dramatically changed from when I started in payroll 50 years ago.

Nina Talley:

And have you noticed any recent changes that you find particularly surprising from when your career started?

Bruce Phipps:

Yeah, I think in the most recent years, one of the most bigger changes has been in the state of Massachusetts. I don't mean to pick on them, but they've actually instituted a million-dollar tax bracket, so employees whose earnings are over a million dollars, unfortunately, they're going to be paying a little bit more tax than the rest of us would, working in that state. So the tax computation is a little complex to do and there's some behind-the-scenes tracking that you do, so they are probably one of the more complex states that has made a change in most recent years versus, as I previously said, a lot of states really go into a more simplistic tax calculation.

Nina Talley:

Carlanna, I want to talk to you a bit about natural disasters like the devastating wildfires in Los Angeles. What are some tips for our listeners that might help them navigate those situations and is there anything that you've learned as you've had to navigate it yourself?

Carlanna Livingstone:

Sure. Yes. It's been a busy and heart-wrenching couple of weeks. Funko has a store retail location in Hollywood, California, so obviously, we have many employees in the region. Fortunately, everyone is safe, but many have been evacuated and I'm proud to say that we've stepped up and continued to pay these employees, so obviously, there's some additional work to do from a payroll standpoint. And in addition to that, we have offered some relief payment to these employees as well, which I've learned, because it's a qualified natural disaster, those payments are non-taxable to employees. So getting that program set up and being able to, from a payroll standpoint, get that money into the employee's hands quickly has been great. It's definitely been busy and lots of learning to do and figuring out ways to best help our impacted employees.

Nina Talley:

Well, thank you for your work in this really stressful time. I know that the employees at Funko are probably very thankful for it, and I know that even though I don't know any of them, I am as well. I wanted to get your thoughts, Carlanna, on how remote work has transformed state tax approaches. Have you seen any common challenges that we should be aware of?

Carlanna Livingstone:

Yeah. Great question. This is really something that sort of exploded during COVID and it's turned state tax approaches into a bit of a circus really. With employees scattered all across the country and even the globe, employers and states are wrestling with nexus and basically, who owes taxes where. And many of us have found, as time rolled on, that we have employees working from their beach house or cabins or, my personal favorite, road tripping across the RV and trying to touch every state, when you just want to say, "Please don't tell me that." Biggest challenge, keeping track of it all. Obviously, we have to know where everyone's working, so that we can withhold the correct income taxes and employees may end up having to fill out tax returns in states where they never have before.

In payroll, it's really essential that we're teaming up with HR in many times or I've also heard of payroll departments teaming up with IT to track where exactly are these people. We have Funko employees that are in states that we've never had a presence in before but now we do, which has really started, we're asking the questions, does this make sense for us long term? It's definitely made taxes more complex and we're waiting to see how all of this rolls out.

Nina Talley:

Across California, wildfires are forcing payroll professionals to have to work through power outages, evacuations, and personal tragedies, while ensuring colleagues receive their paychecks when they need them the most. PayrollOrg is committed to supporting its community of dedicated payroll professionals during this difficult time. Important disaster relief updates are being announced at both the federal and state levels. The IRS has extended filing deadlines for quarterly payroll returns to October 15th for wildfire-affected areas. California is offering extensions for payroll reports and taxes and disaster unemployment assistance is available through March 10th. Stay informed with critical relief program updates by subscribing to PayState Update and Pay News Now at payroll.org.

Bruce, some states have developed reciprocity agreements to manage cross-border employment and I think that touches nicely into what we were just talking about with remote work. But from your committee perspective, how effective are those agreements and what can other states or localities learn from this type of approach?

Bruce Phipps:

I think it's important there a lot of states do have reciprocal agreements with bordering states, which from a payroll perspective makes a lot of sense. There's also some states like the state of Pennsylvania that has reciprocity in states that are not a border state. So while from a payroll perspective, as well as an employee and employer perspective, those reciprocity agreements are of great help because not only does it help the employee out, it also helps the employer out. But you would think that more states would have these reciprocal agreements and while a lot of them do, there are quite a few that really don't.

And when you look at it, if you look at the states that do have it, they're in more of a metropolitan area, where people are more apt to work in state A and live in state B or vice versa or you can look at some of the states in the Midwest, Idaho, North Dakota, South Dakota. To me, not a very populous area versus Washington, D.C., Virginia, West Virginia, Maryland, so those states typically don't have it. But I think from, like I said, both a payroll practitioner standpoint, an employee standpoint, as well as an employer standpoint, it really does simplify payroll taxation and the number of returns that an employer, as well as an employee has to file.

Not so much at the local level. There's only one or two locals that have reciprocal agreements, but again, the locals, while they're complex, they're not as complex as the states. And people really are more apt to be mobile into different states, as Carlanna said a little earlier, where during COVID, folks wanted to see the USA and a lot of folks did in their RV or car or van or whatever. So it's a great thing for the payroll professionals and it really helps us out.

Carlanna Livingstone:

Yeah. Interesting with that though, Bruce, I was kind of thinking we would see some changes with maybe expanding reciprocity and we haven't really seen that.

Bruce Phipps:

No. I thought the same thing too, but if you really think about it, things at the state level don't happen quickly. You've got to have committee meetings. You've got to have legislation drafted. You've got to have a coexistence between the two states. And while I as well as you probably think these things are kind of no-brainers, the government officials, I think they're doing the right thing. It just takes a lot of time to get those laws in place. So to me, it makes a lot of sense to have reciprocal agreements, but I thought that would change during COVID, but it really didn't.

Carlanna Livingstone:

Yeah. Agreed.

Nina Talley:

What in your opinion do you think has hindered that?

Bruce Phipps:

Well, again, I think it's just as I said. I think it's the length of time it takes for any government to get things moving, to get it through. Depending upon where you are in the election cycle, there are so many things that factor in to getting a law passed that it just takes two, three, four times longer than I think the average person would think it would take. And that's what we deal with as payroll professionals each and every day.

Nina Talley:

I love edge cases. So, Carlanna, I want to ask if you've noticed, are there any unique state or locality withholding requirements that are causing unexpected headaches for employers? And if you know of any, how are they working with or around those headaches?

Carlanna Livingstone:

Some of the different things I think that have come up more recently as headaches to the payroll industry has been the rise in paid family leave legislation, more states rolling out programs which has caused new payroll challenges, as far as withholding and benefits calculations, states like Arizona and North Carolina tweaking income tax rates and credits in response to remote works, and payroll teams needing to stay on top of all that. Those are just some of the things that have been troubling me lately. The big one is staying on top of all of the different paid family leave legislation laws that are coming out.

Nina Talley:

In a perfect world, what do you think could help iron out some of those wrinkles?

Carlanna Livingstone:

Well, as Bruce mentioned in the beginning, it's every, I think, payroll professional's dream, but maybe also leads to our job security, is if the states could come up with one plan and everybody agree to it, but unfortunately that never happens. We always joke that that would be like Disneyland or Christmas and our birthdays happening at the same time. But the complexity comes when all of the states seem to come up with their own rules without really looking at what other states are doing. And something that seems so logical to us but doesn't actually seem to happen in reality, I'd say that is one of the bigger challenges, is inconsistency amongst the states.

Nina Talley:

That sounds like a real issue with everybody reinventing the wheel and then you go to build a car and all of your wheels are different shapes.

Bruce Phipps:

Yeah. And an edge case that I'll share with you guys, I won't name the locality, but in the state of Ohio, there was a jurisdiction that had a local income tax rate at a certain level and unfortunately, as a result of COVID, that legislation expired. Nobody realized it until two years later. At which point, the mayor of that particular town held a press conference and said, "Effective immediately, we're changing the rate back to what the rate should have been when the legislation expired two years ago." And that literally happened overnight.

Now, this happened in June. In November of that same year, there was new legislation that was on the ballot and it got passed and the rate went right back up again. So talk about a case being edgy and what I said earlier about things taking time, here's something that happened immediately and literally caught everybody off guard. And I wouldn't have found out about it, unless I had a friend that worked at a TV station that covered this press conference and this person called me. So talk about edgy and things happening quickly versus things happening extremely slow.

Nina Talley:

Right? I feel like with payroll, it is a real all or nothing. It's that it's either happening at just a molasses pace or you blink and you miss it.

Bruce Phipps:

Agree.

Nina Talley:

Bruce, I want to get your thoughts on how you're seeing companies maybe adapt processes or technologies to handle these varying requirements across localities and states.

Bruce Phipps:

Over the last several years, AI, artificial intelligence, has really... I don't want to say has taken over but has really helped payroll professionals in terms of staying on top of these changes. From my perspective, and I deal a lot in the local income tax landscape and I don't want you to fall out of your chair, Nina, but there are over 4,000 different local tax jurisdictions and a lot of these jurisdictions are managed by each jurisdiction. And if there's not a way to get notified that a tax rate is going to change or somebody's going to enact a new one, it's a big issue. So what AI has done, it's helped us to find out what those changes are. It certainly helped me in what I do every day.

The other thing is employers and I think it's a big result of COVID where people are remote. I don't think as many people have gone back to the office as were expected pre-COVID, but the technology has changed. People working from home, virtual printers, virtual telephones have really helped the payroll professional. I've said this a lot over the last couple of years that if you would've asked me three or four years prior to COVID, would payroll ever work remote, I would've said no, but in the state of Pennsylvania in March of 2020, the governor declared state of emergency. Everybody had to work from home and companies, as well as payroll departments pivoted very quickly to work remotely and we proved that we can do payroll remotely. And I think for the most part, it's better. It's more efficient and

you're getting a better quality product. So I think companies have really embraced technology over the last five years certainly to help their payroll teams.

Nina Talley:

I'd agree with that and I think that payroll is one of the fields where there can be a truly ethical application of AI, which is something that I'm always hungry for. I think that it can really level the playing field for how we are compensating individuals. And like you just said, I think that it can set up an early warning system for payroll professionals to help them catch these changes ahead of time, which is really how we want these algorithms to be working for us. They're not doing the job. They're just an early warning system that keeps yourself in check.

Bruce Phipps:

Yes. Totally agree.

Nina Talley:

So I want to hear about anything that you know of that's happening right now that's percolating in the background as far as state or locale tax legislation or policies that are not out on the landscape currently but something that you think is going to be coming shortly. Do either of you have any insights for us on that?

Carlanna Livingstone:

Yeah. Sure. I think we mentioned it a little bit earlier, but one of the things that payroll professionals are all actively checking right now is the paid family leave or is it paid family medical leave or is it a combination of the two? And it seems to be the Wild West with states. We have many states that have already enacted this. Some of them allow for private plans outside of what's going through the state, so there's a lot of complexities and there doesn't really seem to be any big consensus on the rules here. Right? Every state is kind of doing their own thing with that, so as payroll professionals, we're constantly having to be on the lookout for are there new states coming to the game? Who's doing what? And how is each state handling this? I think we're in about nine states right now where there's paid family leave legislation, but I'm sure that's going to be expanding in the next few years, so that's kind of the big hot topic right now, I think, amongst payroll professionals and how that's going to play out in the next few years.

Nina Talley:

Bruce, do you have anything to add on that?

Bruce Phipps:

Yeah. I think the other piece of that and not related to family leave insurance would be the convenience of the employer rule, which really kind of took off during COVID. And right now, let's say, you've got seven states that have these rules, and without getting into the weeds, the rules really make it easier for employers to manage their remote teams and it also really prevents tax evasion by remote workers. So a lot of states are enacting them because of COVID. Some of the bigger states, New York, New Jersey, and Pennsylvania, are the three that come to mind because I live in the state of Pennsylvania and those states are easily commutable to. So that's another item that I think in the future is going to expand because of all of the remote work.

Nina Talley:

That's an excellent point. I have a question for both of you now. Can you give me an example of a state requirement that particularly stands out as a little weird or maybe potentially unexpected?

Carlanna Livingstone:

Sure. I have one and this one comes from my very state of Washington and it's called the Washington Cares Fund. I'm sure if you have employees in Washington, you've heard about it this year. It is a mandatory payroll tax for long-term care benefits where workers contribute a percentage of their wages, but the catch is it's required for all employees, even if they might never benefit from it. And it's really tricky for remote employees. If you live out of state, but you work in Washington, you're still required to pay into that until you apply and get approved for an exemption, but you'll never be able to access the benefits, so enjoy that. And employers have to handle the withholding and there's a lot of administrative burdens around it, especially for small businesses.

And what something else is that, when this is all rolling out, of course, we were watching this really closely in Washington State and the interesting part is that workers had to have a private long-term care insurance plan before November 1st of 2021. And if you did, you could apply for an exemption through December 31st of 2022. Now, keep in mind, you're no longer allowed to apply or get an exemption for having a private plan, so there was a very small window and if you didn't meet that requirement, you were out. But the sort of interesting part of this was during the application process, which I was able to secure in the insurance myself, so I know this as my own personal experience, when I went to go apply for my exemption because I had attained proof of private insurance, the state never asked me to prove that I actually had a valid private insurance plan. So very interesting.

And because we're payroll people and we like to run numbers, something else that really is interesting about this lovely new piece of law here is that for younger workers, the maximum lifetime benefit for this currently is \$36,500. So many people, if you're just starting out going into this and you start working, you're going to pay more into this than you will ever receive. And the other fun caveat of this that we know is that we in Washington love to retire to Arizona, and if you started working very young and worked and paid into this your whole life and then decide to retire in sunny Arizona, too bad, you're not getting any money either. So it's fraught with errors and issues and it always just makes me chuckle on who decided this was a good idea. So that's sort of my favorite little odd weird thing that's coming to you straight from the lovely state of Washington.

Nina Talley:

I love that. I sort of think that maybe if you're going to pass tax legislation that impacts payroll practices, maybe you should just have to run payroll once, just once.

Carlanna Livingstone:

What's interesting, I did mention that I was able to secure that private plan on my own and I am paying about the same for about twice... The amount of benefit I have with that is twice the state amount and I can retire in Arizona. Yeah.

Nina Talley:

Way to go. Looking forward for Arizona.

Do you want to stay of to date on the state and local taxes impacting your payroll operations? Join PayrollOrg's State And Local Topics Subcommittee of the Government Relations Task Force. They meet

virtually once a month and to join, all you have to do is log into PayrollOrg's website with your member ID, and then under the Membership tab, go to Join a Committee, then just select the subcommittee.

Now is the time in our podcast for something we like to call payroll nightmares. And although Bruce and Carlanna have given us some spooky stories in the day to day, I know they have some particularly frightening tales to tell us. I love to hear from our guests on this and I'm excited to hear what they're bringing to us. So, Carlanna, do you have a nightmare to share?

Carlanna Livingstone:

Oh, we all have nightmares to share. One of my most memorable was when I was contracted to help with the closing down of a cargo airline company and the company had pilots flying all over the country. Keep in mind, they're shutting down the business and laying off all of these pilots. The problem that I discovered pretty quickly was that they had all been incorrectly set up with Washington State unemployment, so the company had been paying Washington State unemployment on all of these people. So you picture, you're the pilot. You just got laid off. You go file unemployment in wherever you live, Louisiana, and Louisiana has no idea who you are.

It was a huge mess and I conducted a very thorough audit, found out where people actually were working from. And in many cases, I had to actually create and set up unemployment accounts in those states, so that then employees could turn around and file unemployment after, of course, doing the corrections to move money from Washington to wherever these people are living. It was a giant headache, but it was resolved, not without pain and fines and penalties, but that was my fun one. So it doesn't matter where your corporate headquarters are. It matters where your employees are living and working.

Nina Talley:

Yes. Bruce, do you have a nightmare for us?

Bruce Phipps:

Oh, God, of course. Of course, I do. As most people will probably guess, it has to do with the state of Pennsylvania. Several years ago, I worked at an employer in a major city, Philadelphia. And when I took over the reins of that payroll department, which was shortly... It was prior to 2012 and that date is key to this discussion. Effective 2012, the local income tax collection started to be at a county level, collected by each individual county. I happened to be working in the city of Philadelphia, which is literally across the river from the state of New Jersey, so getting back to the reciprocity topic that we talked a little earlier.

So I started looking at our files and realized that we weren't requiring employees to fill out the residency certificate. Also, we had a lot of employees that lived in the state of New Jersey that were coming over and working in the state of Pennsylvania and in the city of Philadelphia and there are specific non-resident forms that those employees must fill out for reciprocity to be honored. And I found out that out of an employee population of about 12,000, we probably had a 30% non-compliance. And when I raised this issue to my CFO and I said, "We could be subject to a million-dollar-plus fine if we ever get audited," you could just see the blood just drain out of this poor man's face.

So I actually developed a plan to work with our IT group. Within a six-month period, everybody was compliant, that needed to be compliant. We had residency certificate forms. We had non-resident forms. So after a six-month period, we were actually compliant from a paper standpoint should we get audited. So the word of wisdom that I'd like to share is if you are an employer in a state that has a

reciprocal agreement and you're honoring that, you as payroll professionals need to make certain that you have all the proper forms filled out because the penalties, I mean, if it was \$3, \$4, \$5, not a big deal, but you're talking penalties in excess of hundreds of dollars per instance of non-compliance. So we all have to be diligent in making sure that we're collecting all the right forms.

Nina Talley:

A triple-check will save you a lot of headaches.

Bruce Phipps:

Yep. Absolutely. Absolutely. Yeah. That's my payroll nightmare.

Nina Talley:

I love that. Well, thank you for those spooky scary insights, Everybody. As somebody who has not actually ever run payroll, my stomach dropped on both of them, so congratulations. We don't like to leave things on the negative nightmare note, so I have one more question for the both of you. What is the best piece of professional advice that you have ever been given or what's the piece of advice that you wish somebody had given you? Carlanna, why don't you start us off?

Carlanna Livingstone:

Sure. The best piece of advice that I can give to payroll professionals is to get involved. Whether it's joining PayrollOrg, participating in a committee, attending Congress, or engaging in your local chapter, the connections that you will make are invaluable. For example, I met Bruce in 2011 at my very first Congress. He actually won Payroll Man of the Year that year. It was very exciting. He was just this smart, larger-than-life figure to me, and we've become friends over the years. And I turned to him often as he can attest on complex local laws and questions or my favorite is to text him and say, "Hey, who do we know in, blah, blah state?" Right? Like, "Who do we know in [inaudible 00:32:57]?" And he writes back immediately, right? So I think it's just that network that has been so rewarding and I don't believe that I could have had the successful career I have had without PayrollOrg and the network of payroll professionals I've built over the years. It's an amazing community and I do believe that the network has been the key to my growth and success.

Bruce Phipps:

I would echo almost everything that Carlanna has said. My experience over the last 50 years, and I've been a member of PayrollOrg or American Payroll Association since 1988, and as Carlanna said, you get way more out of your involvement and networking than you put in. It really is all about networking, talking to people, reading publications.

Payroll has become, over the last 30 years, a very specialized industry. When I started, it was merely hours times rate equals gross pay and we didn't have all of these. You had federal FICA, state. Back when I first started, there were very few locals. You had some deductions. Most of them were after-tax. Now, it's very complex. You need the payroll bible to really figure out how things need to be taxed. So it's really all about networking. It's really about reading about payroll. And if you're like me and you want to get into payroll tax, it's gravitating towards that part or piece of payroll and really sinking your teeth into it. But I think the big thing, and Carlanna has said this, is it's all about the networking and it's all about the next generation that's coming up to fill our shoes.

Nina Talley:

I love that.

Carlanna Livingstone:

Yeah. I agree. We always talk about, we refer to each other when we get together. We call each other our payroll family and it's really true. And I do love that this career that I've chosen has really morphed into a payroll family that we can call on and we celebrate victories and we lean on each other in times of sorrow. And it is a really unique community and profession and I think Bruce can agree with me. Our payroll family is very special and our payroll family is our network of payroll professionals all over the country and the globe now. And I think for both of us, it's just a really special part of our career.

Bruce Phipps:

Yeah. And the one thing that I'll share about, the payroll family really hits home for me. My wife is also a payroll professional, so it holds a very special meaning to me. And as Carlanna has said, all the members of PayrollOrg or whether you're not a member of PayrollOrg, we're all family. We're a great group of people that have a passion for helping other people and making sure that their paycheck is correct.

Nina Talley:

What wonderful insights to leave us with, Bruce, truly. I think that that is a message that is repeated here on PayTalk but I think is often lost in the larger conversation about payroll, is the community and the network. And that while a lot of payroll professionals will say, "I never thought I was going to be in payroll," I know that a vast, vast majority of payroll professionals talk about the community that they have been able to build and the network that they've been able to build being so vital to not just their careers, but to their mental health and to being able to be a fully realized human being who doesn't feel the weight of their entire company's pay on their shoulders. It's nice to have friends that are there with you, so I think that's wonderful advice to leave us with.

And for any of our listeners who would like to seek mentorship in the payroll sphere, make sure you go back and listen to our last episode with Daniel Thompson, Jr. He gave great insights on how to prepare yourself to be a mentor or how to prepare yourself to seek a mentor and I think that that dovetails really lovely with this conversation that we've had today.

I just want to say thank you both so much for a really wonderful conversation. It was so fun and I know that I learned a lot as well as had my heart stop at your nightmares and I live for that feeling. I know that there's a ton that we were not able to cover today, but your insights have given our listeners plenty of impactful guidance on the granular specifics of state and local payroll tax regulations. Carlanna, do you want to say goodbye?

Carlanna Livingstone:

I would. Thank you, Nina, for having Bruce and I today. We've both really enjoyed it. If you are looking for more information on state and local tax issues that are coming up, I wanted to invite all the listeners to look into joining PayrollOrg's State and Local Topics Subcommittee of the Government Relations Task Force. We meet once a month on Wednesdays and talk about all of our fund, state, and local tax legislation and complexities that are facing payroll professionals, so we'd love to have you join us.

Nina Talley:

That's a wonderful piece of advice and insight there because I do think that everything that we've talked about today comes back to that task force. And I think that, again, even just some of the things that we talked about that are emerging from the LA wildfires, I'm sure that this task force would be just a source of wealth and support for anyone who is struggling through with that. So if you would like to join that task force, you can go to the PayrollOrg website with your member ID. And then under the Membership tab, go to Join a Committee, and then just select the subcommittee. We'll also include that link in the show notes. Bruce, would you like to say goodbye?

Bruce Phipps:

Yes. Nina, thank you so much for having Carlanna and myself today. This was a great experience and I hope your listeners, I think, only are going to touch on the tip of the iceberg, but I think it's going to be enough for them to want more. So I certainly do appreciate the opportunity, and as Carlanna said, if you want to hear more of the Carlanna and Bruce show, join the committee.

Nina Talley:

I want to take a moment to thank all of our loyal listeners out there. Without you, PayTalk would not be possible, so please make sure that you rate, review, and subscribe on your preferred podcast streaming service. That is truly the best way to support this podcast and ensure that we can continue to bring you the human stories that make payroll so personal. Until next time, folks. This has been your host, Nina Talley, with PayTalk.

Speaker 1:

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