

2012 Course Outline*

Advanced Payroll Concepts

The Exempt Employee

- Coverage
- White collar exemptions
 - Administrative
 - Executive
 - Professional
 - Computer-related professional
 - Outside sales
- White-collar exemption problems
 - Salary requirements
 - Docking employees' pay
 - Family and Medical Leave Act
 - Combining exemptions
 - Part-time exempt employees
- Auditing exempt employee classifications
- Managing wage and hour audits
- Public contract acts
 - The Walsh-Healy Public Contracts Act
 - The Davis-Bacon Act
 - The Contract Work Hours and Safety Standards Act
 - The Service Contract Act

Family and Medical Leave Act

- Eligibility and covered employers
- Types of leave
- Intermittent leave
- Benefits continuation
- Interaction of FMLA, cafeteria plans, and COBRA
- FMLA recordkeeping

Federal Tax Reporting Corrections/Adjustments

- Replacing and correcting Forms W-2
- Completing Form W-2c
- Completing Form W-3c
- Completing Form 941-X
- Reconciling wages and taxes
- Special wage payments

Taxation of Employer-Paid Benefits

- Business travel expenses
- Whole life insurance
- Adoption assistance
- Advances and overpayments
- Stock options
 - Incentive stock options
 - Employee stock purchase plans
 - Nonqualified stock options
- Nonqualified deferred compensation
 - Income taxation and reporting under Section 409A
 - Social security and Medicare taxation and reporting

Complex Benefit Issues

- Health and welfare plans
- Health insurance
 - Reporting health insurance on Form W-2
- Long-term care insurance
- Health savings accounts
- Paying COBRA
- Domestic partner benefits
- Workers' compensation

Expatriate Taxation Overview

- Defining expatriates
- Federal income tax withholding
- Foreign earned income and housing cost exclusions
- Social security, Medicare, and FUTA
- U.S. income tax treaties
- Totalization agreements
- Data privacy

Resident and Nonresident Aliens Taxation Overview

- Definition of status
- Federal income tax withholding
- Social security and Medicare taxes

- Visa exceptions
- Paying foreign nationals
- Forms 1042, 1042-S, and 1042-T

Special Payroll Topics

- Identity theft and the use of SSNs
- Advances and overpayments
- Payroll cards
- Census reporting
- Multiple worksite reporting

Payroll Systems

- System documentation
- Balancing and reconciling
- Processes, procedures, and policies
- Interfaced vs. integrated system
- Manual interfaces
- Testing
- Implementation process
- Maintenance upgrades
- System balancing
- Batch controls
- Managing third-party interfaces

Auditing Payroll

- Internal controls
 - Phantom employees
- FLSA enforcement and penalties
- Record retention and storage methods
- Sarbanes-Oxley Act compliance
- HIPAA records confidentiality

Leading a Payroll Department

- Leadership concepts
- Management theories
- Customer satisfaction surveys

The Payroll Question Hour—Bring your most challenging payroll questions for your instructor to answer during the first hour of the second class day.