Payroll Issues for Multi-State Employers 2015

Indispensable training for payroll, human resources, systems, accounting, and tax professionals involved in multi-state payroll compliance.

Learning Objectives:
• Review state timing requirements for final pay
• Determine which state’s income tax should be withheld from the employee’s pay
• Identify which states tax same-sex partner benefits
• Discuss the new requirements to provide paid sick leave in California, Massachusetts, New York City, and other jurisdictions

15 one-day classes nationwide!

Register online: offers.americanpayroll.org/multi

Earn up to 6 RCHs, 0.6 CEUs, or 7 CPE credits for attending a one-day class.

Fields of Study: Taxes and Business Law
# 2015 Course Outline
## Payroll Issues for Multi-State Employers

**Regulations on Paying the Employee**
- Pay frequency requirements
- Timing of payment at termination
  - Penalties for noncompliance
- Methods allowed for wage payment
  - Direct deposit
  - Paycards
- Pay statement requirements
  - Electronic pay statements
- Deductions from wages

**State Wage and Hour Issues**
- State vs. federal occupation exemptions
- State vs. federal white collar exemptions
  - State definitions of exempt employees
- Minimum wage laws
  - Rates
  - Tip credit
- State overtime requirements

**State Income Tax Withholding Requirements**
- Determination of state withholding liability
- Who is a resident
- Reciprocal agreements
- Resident/nonresident taxation policies

**Employees working in multiple states**
- Telecommuters
- States following the Internal Revenue Code
- State income tax withholding on benefits
  - Domestic partners and same-sex marriage health insurance benefits
  - Group-term life insurance
  - Moving expenses
  - Section 125 and 401(k) plan contributions
- Supplemental withholding rates
- Employee withholding allowance certificate requirements
  - Military spouse exemption certificates

**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

**State Disability Insurance**
- Employee contributions
- Employer contributions
- Wage limits and contribution rates

**Paid Family/Sick Leave**
- State requirements to provide paid family/sick leave
- City requirements to provide paid family/sick leave

**Child Support Withholding Orders**
- State definitions of disposable earnings
- State lump sum payment reporting and withholding requirements
- State requirements for implementing, withholding, and remitting
- States using e-IWO

**State Unclaimed Wages Rules**
- Time period for abandoned wages
- Reporting and recordkeeping requirements

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**15 One-Day Classes**  
**Nationwide in 2015**

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**Register online at www.americanpayroll.org**  
* crisp.credits are not available for Webinars On Demand.

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**Attend this class as a four-segment webinar series!**

- **Earn up to 1.5 RCHs and 1.5 CPE credits for each segment attended.*
- **Delivery Method: Group Internet-Based**

**Segment 1: Regulations on Paying the Employee**

*Presented Live: April 22; Course Code: 15MUL01L*

(On Demand: 15MUL01R) Learn the various state law requirements concerning when you must pay your employees.

Field of Study: Business Law

**Segment 2: Wage and Hour and Child Support Issues**

*Presented Live: April 24; Course Code: 15MUL02L*

(On Demand: 15MUL02R) Learn the differences between federal and state wage and hour and child support requirements and how they impact paying your employees.

Field of Study: Business Law

**Segment 3: State Income Tax Withholding Requirements**

*Presented Live: April 29; Course Code: 15MUL03L*

(On Demand: 15MUL03R) Understand when an employee is subject to a state’s income tax withholding requirements, even when working in more than one state.

Field of Study: Taxes

**Segment 4: State Unemployment Insurance and Other State Requirements**

*Presented Live: May 1; Course Code: 15MUL04L*

(On Demand: 15MUL04R) Learn how the current economy has impacted state unemployment insurance programs and the taxes employers pay. Find out about unclaimed wage rules, state disability insurance, and paid family/sick leave.

Field of Study: Taxes

**All Four Segments:** Presented on dates listed above. Course Code: 15MUL00L (On Demand: 15MUL00R)

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**CPE credits are not available for Webinars On Demand.**
2015 Payroll Issues for Multi-State Employers Registration Form

Register online: offers.americanpayroll.org/multi
Registration: 7:30 a.m.–8:00 a.m. • Class: 8:00 a.m.–4:00 p.m.

Your Registration includes:
• An individual copy of the course workbook
• Up to 6 RCHs, 0.6 CEUs, or 7 CPE credits
• Networking continental breakfast during registration
• On-site networking luncheon with class attendees and instructor
• Refreshments during breaks

1. I would like to:
   • Register for the following Payroll Issues for Multi-State Employers class:
     City: ____________________________
     Date: ____________________________
     Course Code: ____________________________

     Special Dietary Request:  ❑ Vegetarian  ❑ Gluten-Free  ❑ Kosher
     ❑ I am an APA MEMBER: $440
     ❑ I am a COLLEAGUE of an APA Member (at the same street address): $530

     Member’s Name: ____________________________
     Member’s ID #: ____________________________

     ❑ I would like to JOIN APA now and register for this course
       at the member rate: $694

     Class Registration Fee at Member Rate: $440
     Annual Membership Dues*: $219
     One-Time Enrollment Fee: $35
     Total: $694

     ❑ I am not an APA Member or Colleague: $660

    • Register for the following Webinar or Webinar On Demand:

      Live  On Demand
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      Segment 2 ........... 15MUL02L ........... 15MUL02R ........... $180
      Segment 3 ........... 15MUL03L ........... 15MUL03R ........... $180
      Segment 4 ........... 15MUL04L ........... 15MUL04R ........... $180
      All 4 Segments ........... 15MUL00L ........... 15MUL00R ........... $440

     You will receive course materials via email for each registered segment.
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2. Registrant’s Primary Address
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   Payment in U.S. dollars must accompany registration form.
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   • 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?
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   *Dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. Members of the American Payroll Association receive PAYTECH magazine as part of their annual dues of $219, $50 of which is allocated for their subscription to PAYTECH, which is nonrefundable therefrom. 100% of APA membership dues are deductible as an ordinary business expense.

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Last updated December 2014
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