Do you know the rules for paying in multiple states?

PAYROLL ISSUES FOR MULTI-STATE EMPLOYERS | 2016

Learning Objectives:

- Understand state timing requirements for final pay
- Identify which state’s income tax should be withheld from the employee’s pay
- Understand the requirements to provide paid sick leave in California, New York City, and other jurisdictions
- Know state requirements when paying employees with payroll cards

15 one-day classes nationwide!

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Webinar and Webinar On Demand options also available!

Register online: offers.americanpayroll.org/multi

Earn up to 6 RCHs, 0.6 CEUs, or 7 CPE credits for attending a one-day class or all four webinar segments.
Fields of Study: Taxes and Business Law
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
  - States prohibiting local minimum wage ordinances
- 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
  - 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
- Employee contributions
- FUTA credit reduction states
- Voluntary contributions
- Joint account option
- Quarterly wage reporting requirements

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

Paid Family/Sick Leave
- State requirements to provide paid family/sick leave
- County and city requirements to provide paid family/sick leave
- States prohibiting local paid sick leave ordinances

Creditor Garnishments
- State definitions of disposable earnings
- State requirements for implementing, withholding, and remitting
- Proposed standardized model garnishment law

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

*Program subject to change without notice.
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### 15 One-Day Classes

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<th>Date</th>
<th>Course Code</th>
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<td>April 11</td>
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The APA’s Payroll Issues for Multi-State Employers helps payroll professionals understand how state wage and hour laws impact the implementation of proposed federal white collar salary requirements.

### Four-Segment Webinar Series

- **Segment 1: Regulations on Paying the Employee**
  - Learn the various state law requirements concerning when you must pay your employees.
  - Field of Study: Business Law
  - Presented Live: April 20;
  - Course Code: 16MUL01L
  - (On Demand: 16MUL01R)

- **Segment 2: Wage and Hour and Creditor Garnishment Issues**
  - Learn the differences between federal and state wage and hour and creditor garnishment requirements and how they impact paying your employees.
  - Field of Study: Business Law
  - Presented Live: April 22;
  - Course Code: 16MUL02L
  - (On Demand: 16MUL02R)

- **Segment 3: State Income Tax Withholding Requirements**
  - 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
  - Presented Live: April 27;
  - Course Code: 16MUL03L
  - (On Demand: 16MUL03R)

- **Segment 4: State Unemployment Insurance and Other State Requirements**
  - 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
  - Presented Live: April 29;
  - Course Code: 16MUL04L
  - (On Demand: 16MUL04R)

**All Four Segments:**
- Presented on dates listed above.
- Course Code: 16MUL00L
- (On Demand: 16MUL00R)

Earn up to 1.5 RCHs and 1.5 CPE credits for each segment attended. CPE credits are not available for Webinars On Demand.

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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:
     - Date: ___________________________ Course Code: ___________________________
   - Special Dietary Request:  
     - Vegetarian  
     - Gluten-Free  
     - Kosher
   - I am an APA MEMBER: ___________________________
   - I am a COLLEAGUE of an APA Member (at the same street address): ___________________________
   - Member’s Name: ________________________________________________________________
   - Member’s ID #: ___________________________
   - I would like to JOIN APA now and register for this course: ___________________________
   - Class Registration Fee at Member Rate: $450
   - Annual Membership Dues*: $219
   - One-Time Enrollment Fee: $35
   - Total: $704
   - I am not an APA Member or Colleague: ___________________________
   - I am not an APA Member or Colleague: $670

2. Register for the following Webinar or Webinar On Demand:
   - Live: Segment 1: 16MUL01L $185
   - Live: Segment 2: 16MUL02L $185
   - Live: Segment 3: 16MUL03L $185
   - Live: Segment 4: 16MUL04L $185
   - On Demand: Segment 1: 16MUL01R $185
   - On Demand: Segment 2: 16MUL02R $185
   - On Demand: Segment 3: 16MUL03R $185
   - On Demand: Segment 4: 16MUL04R $185
   - All 4 Segments: 16MUL00L $450

   You will receive course materials via email for each registered segment.

3. Payment Information
   - Please indicate if you are:  
     - CPA  
     - PA (For NASBA reporting purposes)
   - Needed for new member enrollment:
     - Birth date: ____________ / ____________ / ____________
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4. Have you ever:
   - 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?
     ________________________________________________________________

*Due information is 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.