



American Payroll Association – The Nation's Leader in Payroll Education

*Face multi-state payroll challenges  
with confidence.*

# 2012 Payroll Issues for Multi-State Employers

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

## Learning Objectives:

- Discover which state's income tax should be withheld when an employee works in more than one state
- Learn how states require unclaimed wages to be reported and tracked
- Learn how states define disposable income for child support withholding purposes
- Find out the status of the SUTA trust funds and how they impact FUTA and SUTA tax rates

*“The information in this course is current and relevant and the networking opportunities are extremely beneficial. The information on withholding rules and reciprocity gave me added confidence in my payroll tax abilities.”*

—Gregory Scott  
Payroll Tax Analyst  
PepsiCo

## 20 one-day classes nationwide!

Earn up to 6 RCHs, 0.6 CEUs, or 7 CPE credits. Field of Study: Taxes

Webinar option  
available!  
See inside for details.

Supplement to PAYTECH

Register online: [offers.americanpayroll.org/multi](http://offers.americanpayroll.org/multi)

# 2012 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
- Minimum wage laws
  - Rates
  - Tip credit
- State overtime requirements
- Teenage employees: maximum allowable hours
- Recordkeeping requirements

### State Income Tax Withholding Requirements

- Determination of state withholding liability
- Who is a resident
- Reciprocal agreements
- Resident/nonresident taxation policies
- W-2 reporting of out-of-state wages
- Employees working in multiple states

- Telecommuters
- States following the Internal Revenue Code
  - State income tax treatment of medical coverage for "adult children"
- Withholding on benefits
  - Health insurance for domestic partners
  - Group-term life insurance
  - Moving expenses
  - Educational assistance
  - Severance pay
- Income and unemployment taxation of Section 125 and 401(k) plans
- Recordkeeping requirements
- Supplemental withholding rates
- Employee withholding allowance certificate requirements
- State Earned Income Tax Credit notification requirements

### State Unemployment Insurance

- State UI Trust Fund balances status and impact on FUTA and SUTA tax rates
  - Increases to state unemployment tax rates to increase funding of UI Trust Funds
- Determination of state reporting liability
  - Four factor test
- Definition of wages
- Transferring SUI-covered wages
- SUI wage bases
- State contribution rate determination methods
- Employee contributions
- Voluntary contributions

- Joint account option
- Recordkeeping requirements

### State Disability Insurance and Paid Family/Sick Leave

- Employee contributions
- Employer contributions
- Wage limits and contribution rates
- State/city requirements to provide paid family/sick leave

### State New Hire Reporting Rules

- Required data elements
  - Addition of date employed
- Reporting rehires

### State Child Support Withholding Rules

- Definition of disposable earnings
- Maximum amount to withhold
- Priority of multiple orders
- When to implement and remit
- Administrative fees
- Compliance with out-of-state orders

### State Employment Verification Requirements

- States requiring E-Verify use

### State Unclaimed Wages Rules

- Time period for abandoned wages
- Reporting and recordkeeping requirements

# 20 One-Day Classes Nationwide in 2012

Location	Date	Course Code
Denver, CO	April 16	12MUL01C
Indianapolis, IN	April 16	12MUL02C
Columbus, OH	April 17	12MUL04C
Phoenix, AZ	April 17	12MUL03C
Los Angeles, CA	April 18	12MUL05C
Washington, D.C.	April 18	12MUL06C
Charlotte, NC	April 19	12MUL08C
San Jose, CA	April 19	12MUL07C
Atlanta, GA	April 20	12MUL10C
Seattle, WA	April 20	12MUL09C
Boston, MA	April 23	12MUL11C
Minneapolis, MN	April 23	12MUL12C
Chicago, IL	April 24	12MUL14C
New York, NY	April 24	12MUL13C
Nashville, TN	April 25	12MUL16C
Newark, NJ	April 25	12MUL15C
Dallas, TX	April 26	12MUL18C
Philadelphia, PA	April 26	12MUL17C
Baltimore, MD	April 27	12MUL19C
Houston, TX	April 27	12MUL20C

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

### Segment 1: Regulations on Paying the Employee

Presented Live: April 18; Course Code: 12MUL01L  
(On Demand: 12MUL01R) *Learn the various state law requirements concerning when you must pay your employees.*

### Segment 2: Wage and Hour and Garnishment Issues

Presented Live: April 20; Course Code: 12MUL02L  
(On Demand: 12MUL02R) *Learn the differences between federal and state wage and hour and garnishment laws and how they impact paying your employees.*

### Segment 3: State Income Tax Withholding Requirements

Presented Live: April 25; Course Code: 12MUL03L  
(On Demand: 12MUL03R) *Understand when an employee is subject to a state's income tax withholding requirements, even when working in more than one state.*

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

Presented Live: April 27; Course Code: 12MUL04L  
(On Demand: 12MUL04R) *Learn how the current economy has impacted state unemployment insurance programs and the taxes employers pay. Find out about new hire reporting, use of E-Verify, and other state issues.*

**All Four Segments:** Presented on dates listed above.  
Course Code: 12MUL00L (On Demand: 12MUL00R)

## Register online at [www.americanpayroll.org](http://www.americanpayroll.org)

*CPE Credits for Webinars and Webinars On Demand are not available.*

*Membership in the American Payroll Association  
puts more career benefits in your path.  
Join APA and register at the Member price.  
Go to [www.americanpayroll.org](http://www.americanpayroll.org) for member benefits.*

**Registration:** Registrants are encouraged to register at least five days before the class to ensure timely processing.

**Same-day Registrants:** Participants registering on the day of the program may enroll 15 minutes after all pre-registered participants have signed in. If there are insufficient class materials for same-day registrants, they will receive the materials at the earliest possible date following the seminar. You will receive email confirmation of your registration and class date after your completed form and payment have been received and processed.

**Schedule:** Registration begins at 7:30 a.m. This educational seminar is scheduled from 8:00 a.m. to 4:00 p.m. A continental breakfast is served before the meeting starts. There are two 15-minute refreshment breaks, one mid-morning and one mid-afternoon. Lunch is provided by APA. If you have special dietary needs or have a disability and require special services, please contact APA at least 14 days in advance of the meeting date to discuss how we can assist you.

**Webinars and Webinars On Demand:** For Webinar and Webinar On Demand policies, visit [www.americanpayroll.org/product/?cid=49&gid=119](http://www.americanpayroll.org/product/?cid=49&gid=119).

**Travel Arrangements:** Attendees are responsible for their own travel arrangements to and from the seminar. Specific class locations will be listed on APA's website, [www.americanpayroll.org](http://www.americanpayroll.org), at least 30 days before the seminar date.

**Hotel Accommodations:** No room blocks are being held for the APA at seminar hotels. Hotel reservations can be made on the specific hotel websites. Room reservations and hotel charges are the responsibility of the individual.

**Transfers/Substitutions:** For each transfer/substitution, there is a \$45 administrative fee. To request a transfer/substitution, please notify APA by fax at (210) 224-6038 or letter with the following information: original course code; course name; new (transfer) course code if applicable; original registrant's name; new (substitution) registrant's name if applicable; title; company name; full street address; and phone number. No transfers/substitutions will be honored the day of or after the date of the course. Transfer/substitution registrants become ineligible for refunds. If you cannot attend the course for which you have transferred/substituted, you must notify APA of your cancellation prior to the date of the course. See cancellation policy.

**Cancellations:** Written requests received at least seven days prior—full refund; four to six business days prior—refund less a \$50 service charge; fewer than four business days prior—a credit will be issued less a \$100 service charge. Credits are applicable only to future APA educational programs and are valid for one year from the date of issue. Cancellations the day of the program or after the program are non-refundable and non-credited. A check will be mailed to you for refunds; no refunds will be made directly to your credit card account.



The APA 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 addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: [www.nasba.org](http://www.nasba.org). The American Payroll Association's CPE sponsor identification number with NASBA is 103152. No prerequisites or advance preparation required. Course level: overview. Delivery method: Group-live. Field of Study: Taxes = 7.0

**CPE Complaint Resolution Policy:** The APA 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 CPE complaints to: American Payroll Association, Attn: Director of Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. Director of Certification: (210) 226-4600.

# 2012 Payroll Issues for Multi-State Employers Registration Form

Register online: [offers.americanpayroll.org/multi](http://offers.americanpayroll.org/multi)

## Your Registration Includes:

- An individual copy of the course workbook
- 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

**Registration: 7:30 a.m. - 8:00 a.m. • Class: 8:00 a.m. - 4:00 p.m.**

Please copy this form to register more than one participant.  
Please print clearly to avoid errors in your registration.

Please register me for the following **Payroll Issues for Multi-State Employers** seminar:

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

- I am an APA MEMBER.....\$405  
Member's ID #: \_\_\_\_\_  
(Update your contact information at [www.americanpayroll.org](http://www.americanpayroll.org))
- I am a COLLEAGUE of an APA Member (at the same street address) \$480  
Colleague's ID #: \_\_\_\_\_  
Member's Name: \_\_\_\_\_  
Member's ID #: \_\_\_\_\_
- I would like to join APA now and register at the member rate.....\$659



Class Registration Fee at Member Rate .....\$405  
Annual Membership Dues\*.....\$219  
One-Time Enrollment Fee.....\$35  
TOTAL.....\$659

- I am NOT an APA Member or Colleague.....\$570

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

	Live	On Demand	
Segment 1	<input type="checkbox"/> 12MULO1L	<input type="checkbox"/> 12MULO1R	\$165 <sup>†</sup>
Segment 2	<input type="checkbox"/> 12MULO2L	<input type="checkbox"/> 12MULO2R	\$165 <sup>†</sup>
Segment 3	<input type="checkbox"/> 12MULO3L	<input type="checkbox"/> 12MULO3R	\$165 <sup>†</sup>
Segment 4	<input type="checkbox"/> 12MULO4L	<input type="checkbox"/> 12MULO4R	\$165 <sup>†</sup>
All 4 Segments	<input type="checkbox"/> 12MULOOL	<input type="checkbox"/> 12MULOOR	\$405 <sup>†</sup>

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

<sup>†</sup>Prices listed are for Members. Go to [www.americanpayroll.org](http://www.americanpayroll.org) for Colleague and Non-Member prices, and cancellation policies.

## Registrant's Information

Ms.  Mr. First Name: \_\_\_\_\_ MI: \_\_\_\_\_

Last Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Street Address: \_\_\_\_\_

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

State/Province: \_\_\_\_\_ Country: \_\_\_\_\_

Zip + 4-digit/Postal Code: \_\_\_\_\_ + \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_  
(Area/Country Code) (Area/Country Code)

Email: \_\_\_\_\_

(For official APA communications, registration confirmations, webinar materials, *Payroll Currently*, and PAYTECHonline)

## Needed For New Member Enrollment:

Birth date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Special Dietary Request:  Vegetarian  Gluten-Free  Kosher

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? \_\_\_\_\_

## Payment Information:

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

Currency Converter: [www.americanpayroll.org](http://www.americanpayroll.org)

## Three enrollment options:

Online  Fax  Mail  
[offers.americanpayroll.org/multi](http://offers.americanpayroll.org/multi) (210) 224-6038 To address below

I authorize the API Fund for Payroll Education, Inc. to charge my:

American Express  MasterCard  VISA

Card #: \_\_\_\_\_

Exp. Date: \_\_\_\_\_ Card is:  Corporate  Personal

Name on Credit Card: \_\_\_\_\_

Signature of Cardholder: \_\_\_\_\_

PURCHASE ORDER #: \_\_\_\_\_  
(government agencies/universities only)

## Make CHECK payable and mail to:

API Fund for Payroll Education, Inc. • c/o American Payroll Association  
660 North Main Avenue, Suite 100  
San Antonio, TX 78205-1217

Phone: (210) 224-6406 (M - F, 8 a.m. - 6 p.m. CT) • Fax: (210) 224-6038

Email: [apa@americanpayroll.org](mailto:apa@americanpayroll.org) • Visit: [www.americanpayroll.org](http://www.americanpayroll.org)

*\*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.*

Last updated January 2012

EMT: 6

## For Office Use Only:

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

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