



# Top 10 Crazy State Payroll Laws

## 10. Rhode Island: Pay Frequency

Rhode Island is the only state that requires weekly wage payments for all nonexempt private sector employees (no exceptions allowed). But the state pays its own employees on a biweekly basis! Hmmm...

Learn about a proposal that APA is supporting to change this requirement at the 2011 Payroll Issues for Multi-State Employers course!

## 9. Colorado: Payment Upon Termination

Planning to fire an employee in Colorado? The paycheck is due immediately except if the payroll department is not in operation that day or is located offsite. Then the wages are due no later than 6 hours after the start of the payroll department's next regular workday or the next day. Tick tock!

Countdown to attend the APA's 2011 Payroll Issues for Multi-State Employers course for state-by-state wage payment requirements upon termination!

## 8. California: Overtime

Having trouble understanding California's overtime requirements? Simple – it's 1½ times the regular rate of pay after an 8-hour day, or a 40-hour week, and for the first 8 hours worked on the seventh consecutive day in a workweek. Double time is required for hours worked beyond 12 in a day or after 8 hours on the seventh consecutive day in a workweek. Got it??

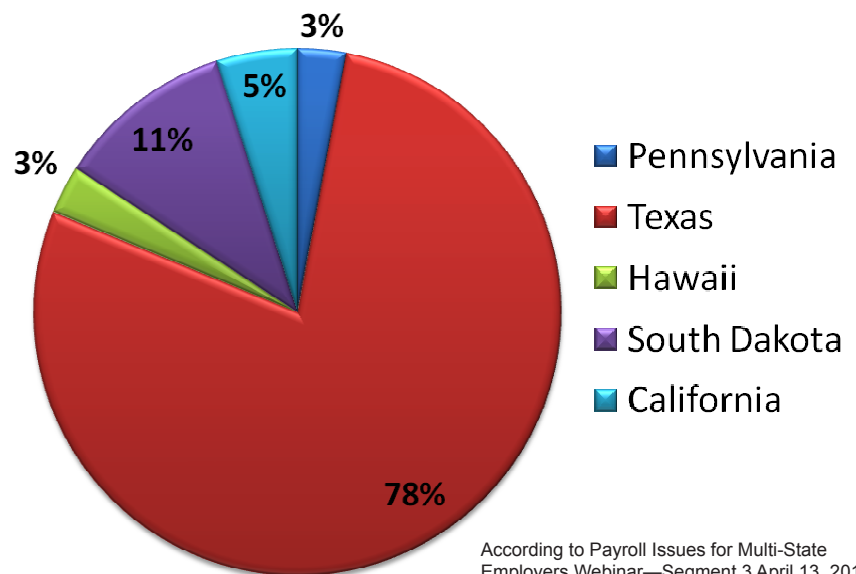
Compliance can give you a headache so get relief at the APA's 2011 Payroll Issues for Multi-State Employers course!

## 7. Maryland: Paycards

Want to pay your Maryland employees using paycards? No problem, just make sure you get employee authorization and any fees are disclosed in writing in at least 12-point type. Get out your ruler!

Hear the details about state rules on electronic paycards at the APA's 2011 Payroll Issues for Multi-State Employers course!

If you could move your employees to ONE state for tax purposes, which state would it be? \*



According to Payroll Issues for Multi-State Employers Webinar—Segment 3 April 13, 2011

## 6. Utah: Direct Deposit

A Utah employee is refusing to sign up for direct deposit. Can you mandate it? Yes, if the employer's federal employment tax deposit is at least \$250,000 for the preceding calendar year and at least two-thirds of its employees are already on direct deposit.

Find out if your state allows mandatory direct deposit (hint: there are 21 states that do) at the APA's 2011 Payroll Issues for Multi-State Employers course!

## 5. New York: Deductions from Wages

You paid an employee in New York too much and plan to fix it by deducting the overpayment from his next paycheck. The employee has even given his consent, so you are in compliance, right? No!! Not according to a 2010 New York State Department of Labor opinion letter.

Need the state requirements governing deductions from wages? Attend APA's 2011 Payroll Issues for Multi-State Employers course!

## 4. Connecticut: Withholding on Residents and Nonresidents

What's the magic number of days that a nonresident can work in Connecticut and the employer is not required to withhold Connecticut income tax? If you guessed "14 or fewer days during a calendar year" then you would be correct!

Will there be federal legislation to limit withholding on nonresidents? Find out at APA's 2011 Payroll Issues for Multi-State Employers course!

## 3. Alaska: State Unemployment Insurance Employee Contributions

Most states do not require employers to withhold unemployment insurance contributions from their employee's wages. However, three states do: Alaska, New Jersey, and Pennsylvania. In Alaska, the maximum employee deduction for 2011 is over \$200! Then again the Alaska Permanent Fund Dividend – available to every resident – is over \$1,000.

State unemployment insurance is a hot topic this year given the nation's economic situation. Hear more at the APA's 2011 Payroll issues for Multi-State Employers course!

## 2. Hawaii: Creditor Garnishments

Hawaii has a unique calculation for withholding from an employee's disposable earnings for a creditor garnishment order. First the employer must withhold 5% of the first \$100 per month, 10% of the next \$100 per month, and 20% of all sums in excess of \$200 a month. Huh?

There's been an increase in the use of garnishments to collect unpaid debts from employees. Gain an understanding of the state rules on creditor garnishments at APA's 2011 Multi-State Employers course!

## 1. Arizona: State Employment Verification Requirements

An Arizona employer gets a second violation for knowingly employing or contracting with an unauthorized alien. How bad is the penalty? Try permanent revocation of all business licenses held by the employer!!

Don't close your doors! States employment verification requirements will be discussed at the APA's 2011 Payroll Issues for Multi-State Employers course.



Attend APA's Payroll Issues for Multi-State Employers course to learn all of the state compliance requirements! <http://ow.ly/4wcl8>.