**American Payroll Association**
**Payroll Learning Center Policies – Las Vegas**
2016 catalog effective September 1, 2016

**Business Hours**
Monday - Friday
8:00 a.m. - 5:00 p.m. Central Time

*Vacation Periods:*
No formal vacation periods


*Observed Holidays*
President's Day -- Third Monday in February
Fiesta Day – Friday closest to April 22
Memorial Day – Last Monday in May
Independence Day – July 4
Labor Day – First Monday in September
Thanksgiving – Fourth Thursday and Friday in November


Christmas
 – December 25
 through January 1


**Faculty Members**
Emily Rook – Payroll 101, 201, Implementing Payroll Best Practices

Steven Hodgson – Payroll 101, 201, Implementing Payroll Best Practices

James Medlock – Payroll 101, 201, Implementing Payroll Best Practices

Susan Williams – Payroll 101, 201, Implementing Payroll Best Practices

Irene Chapman – Payroll 101, 201, Implementing Payroll Best Practices

Nancy Larmore – Payroll 101, 201, Implementing Payroll Best Practices

Ian Mise – Payroll Administration in Canada, Implementing Payroll Best Practices

Larry White – Payroll 101, 201, Implementing Payroll Best Practices

LaTisha O'Neal – Payroll 101, 201, Implementing Payroll Best Practices


**Credit for Previous Training**
Courses offered by the Payroll Learning Center, do not have entrance requirements
and do not provide credit for previous training.

**Entrance Requirements**
Courses offered by the Payroll Learning Center, do not have specific requirements which must be completed before admission other than the following statement which is required to be completed on the registration form. Therefore, no previous training is required. As such the following statement is found on the registration forms for the Payroll Learning Center courses.

Supervisor's Certification: (REQUIRED)
I certify that _____ (registrant's name) registering for the above named class is or will potentially perform tasks related to the payroll department.
Supervisor's signature _____

**Governing Body**
API Fund for Payroll Education, Inc. the owner of The Payroll Learning Center is a wholly owned subsidiary of The American Payroll Institute, Inc.

The Board of Director's, President, Immediate Past President, and President-Elect of The American Payroll Institute Inc. are elected by the members of the American Payroll Institute, Inc. (dba, The American Payroll Association). The Board of Directors of the American Payroll Institute, Inc. elect the Executive Director (who serves as a voting director), the Secretary-Treasurer and Vice-Presidents. The Executive Director appoints the Corporate Advisor (who serves as a voting director).

API Fund for Payroll Education, Inc. is a nonprofit corporation organized in Texas and has been designated a nonprofit by the IRS under IRC 501(c)(3). The American Payroll Institute, Inc. is a nonprofit corporation organized in New York and has been designated a nonprofit by the IRS under IRC 501(c)(6).

**Career Services**
The American Payroll Association's Job Board found on the APA website is available to Payroll Learning Center students for career placement.

**Facility/Equipment/Available Space**
The Payroll Learning Center is located on the third floor at 233 South 4th Street, Las Vegas, NV 89101. The facility is owned by API Nevada Properties, Inc. a wholly owned subsidiary of The American Payroll Institute, Inc.

The facility consists of two classrooms each with one classroom with 22 student workstations and the second classroom with 26 student workstations each classroom contains an instructor's workstation. Each workstation contains a personal computer with PayTrain® licenses for each student. PayTrain® is used in the Payroll 101 and 201 classes. Other software is loaded on the personal computers based on the requirements for the course.

In addition to the classrooms, the third floor is used for refreshment breaks, lunch and continental breakfasts.

**Licensure and accreditation**

No licensure or accreditation accompanies the successful completion of The Payroll Learning Center courses.

**Refund policy**

(1) Refund computations will be based on the course time expressed in clock hours.

(2) The effective date of termination for refund purposes will be the earliest of the following: (a) the last date of attendance; or (b) the date of receipt of written notice from the student.

(3) If tuition and fees are collected in advance, $100 shall be retained by the API Fund for Payroll Education, Inc./Payroll Learning Center.

(4) If the student fails to enter the course, withdraws, or the course is discontinued at any time before completion, the student will be refunded the pro rata portion of tuition, fees, and other charges that the number of class hours remaining in the course after the effective date of termination bears to the total number of class hours in the course.

(5) A full refund of all tuition and fees is due in each of the following cases: (a) if an enrollee is not accepted by the school; (b) if the course of instruction is discontinued by the school and this prevents the student from completing the course; or (c) if the student's enrollment was procured as a result of any misrepresentation in advertising or promotional materials of the school, or misrepresentations by the owner or representative of the school.

(6) Refunds will be totally consummated within 15 days after the effective date of termination.

**Training program dates**

*Payroll 101: Foundations of Payroll Certificate Program*

| DATES of Training | Registration Ends | Adds End | Drops End | Withdrawal Ends |
|---|---|---|---|---|
| February 22 - 26, 2016 | 02/22/16 | 02/22/16 | 02/26/16 | 02/26/16 |
| April 25 - 29, 2016 | 04/25/16 | 04/25/16 | 04/29/16 | 04/29/16 |
| June 6 - 10, 2016 | 06/06/16 | 06/06/16 | 06/10/16 | 06/10/16 |
| June 13 - 17, 2016 | 06/13/16 | 06/13/16 | 06/17/16 | 06/17/16 |
| August 8 - 12, 2016 | 08/08/16 | 08/08/16 | 08/12/16 | 08/12/16 |
| August 15 - 19, 2016 | 08/15/16 | 08/15/16 | 08/19/16 | 08/19/16 |
| October 3 - 7, 2016 | 10/03/16 | 10/03/16 | 10/07/16 | 10/07/16 |

### *Payroll 201: The Payroll Administration Certificate Program*

| DATES of Training | Registration Ends | Adds End | Drops End | Withdrawal Ends |
|---|---|---|---|---|
| March 7 - 11, 2016 | 03/07/16 | 03/07/16 | 3/11/16 | 3/11/16 |
| April 4 - 8, 2016 | 04/04/16 | 04/04/16 | 4/8/16 | 4/8/16 |
| April 18 - 22, 2016 | 04/18/16 | 04/18/16 | 4/22/16 | 4/22/16 |
| July 11 - 15, 2016 | 07/11/16 | 07/11/16 | 7/15/16 | 7/15/16 |
| July 18 - 22, 2016 | 07/18/16 | 07/18/16 | 7/22/16 | 7/22/16 |
| July 25 - 29, 22016 | 07/25/16 | 07/25/16 | 7/29/16 | 7/29/16 |
| August 22 - 26, 2016 | 08/22/16 | 08/22/16 | 8/26/16 | 8/26/16 |
| September 12 - 16, 2016 | 09/12/16 | 09/12/16 | 6/16/16 | 6/16/16 |
| September 19 - 23, 2016 | 09/19/16 | 09/19/16 | 9/23/16 | 9/23/16 |
| October 10 - 14, 2016 | 10/10/16 | 10/10/16 | 10/14/16 | 10/14/16 |
| October 24 - 28, 2016 | 10/24/16 | 10/24/16 | 10/28/16 | 10/28/16 |

### *Payroll Administration in Canada*

| DATES of Training | Registration Ends | Adds End | Drops End | Withdrawal Ends |
|---|---|---|---|---|
| May 23 - 27, 2016 | 05/23/16 | 05/23/16 | 5/27/16 | 5/27/16 |
| September 26 - 30, 2016 | 09/26/16 | 09/26/16 | 9/30/16 | 9/30/16 |

### *Payroll Administration in the United Kingdom*

Course not offered at Las Vegas site in 2016.

### *Implementing Payroll Best Practices course*

| DATES of Training | Registration Ends | Adds End | Drops End | Withdrawal Ends |
|---|---|---|---|---|
| March 14 - 18, 2016 | 03/14/16 | 03/14/16 | 3/18/16 | 3/18/16 |

| October 17 - 21, 2016 | 10/17/16 | 10/17/16 | 10/21/16 | 10/21/16 |
|---|---|---|---|---|

**Student conduct**
In its twenty-one years of operation, The Payroll Learning Center in San Antonio, TX and Las Vegas, NV has had no student conduct that has reached the condition in which disciplinary actions have been required. The primary reason for the lack of disciplinary actions taken are that all students are adults and approximately 90% of all students are attending at their employer's request, with the employer paying registration and all expenses related to their attendance.

If a disciplinary situation did occur, the student would be removed from the classroom. If the situation could not be resolved, the student would be removed from the premises and all fees would be refunded for the remaining portion of the course.

**Standards of progress and attendance**
These courses are non-graded attendance based seminars that are primarily lecture based. The student successfully completes the course by attending 75% of the classroom hours. All courses completed at the Payroll Learning Center are based on attendance, no final grade is given.

The Payroll Learning Center will affirmatively register all students during the thirty minutes prior to the first class session beginning. On the first day of class the students will receive a tent card in which contains their name which will be placed on their workstation.

Instructors will daily indicate on a roster for each class the students in attendance based upon individuals seated behind the tent card. The Payroll Learning Center courses are non-graded certificate programs with attendance determining successful completion of the course.

Students, attending classes in The Payroll Learning Center, cannot successfully complete a class if absent more than 25% of the class room hours. All absences are defined as excused absences due to the distance traveled to the course location. Due to the distances traveled and expenses incurred to attend the class, if the student is absent more than 25% of the class room hours preventing their successfully completion of the course due to the absences, the student has the following choices:
- Withdraw from the class and request refund under the refund policy, or
- Attend the remaining classes with the knowledge that they will not receive the certificate of completion.

At the end of the class the attendance roster will be filed for permanent record.

**Course Descriptions**
A detailed description of each course can be found below.

Payroll 101:Foundations of Payroll Certificate Program
Payroll 201: Payroll Administration Certificate Program
Payroll Administration in Canada (PA-C)
Payroll Administration in the United Kingdom (PA-UK)
Implementing Payroll Best Practices (BP)

## Payroll 101: Foundations of Payroll Certificate Program

Payroll 101: Foundations of Payroll Certificate Program is a one-week important first step in payroll education. This interactive, computer-based classroom training explains the basic procedures, processes, and terminology defining the daily workload of the beginning payroll practitioner. This program provides a thorough overview of the laws and regulations that affect payroll. Practical experience is also gained through hands-on written and computer-based exercises that allow each participant to work through actual payroll forms and computerized payroll systems. Upon completion of the course, the student will have a basic understanding of federal requirements for the calculation of a paycheck, basic payroll reporting forms, and basic accounting entries required of the payroll professional.

This is a week long course consisting of 29 classroom hours.

The course is not graded. However, during each computer exercise, the student receives feedback on each step of the exercise. In addition, each student begins the course with a pre-test assessing their knowledge at the beginning of the course and ends the course with a post-test assessment. The post-test assessment provides each student with a graphically representation of their scores from both the pre and post-test. The student can use the post-test report for further study and learning.

### *Payroll 101 Course Outline*

#### What does the payroll department do?

● Pay employees

● Deduct, withhold, and deposit taxes

● Report to federal, state, and local tax authorities

● Pay federal and state unemployment taxes

● Deduct, withhold, and pay child support and garnishments

- Deduct and withhold employees' benefit contributions

- Make and keep payroll records

- Provide support to auditors

- Explain impact of payroll issues on employees' pay

**Who is an employee?**

- Independent Contractors vs. Employees

- Common Law Test

- Misclassification Problems

- New employee forms

    – Form I-9

**How are employees paid (FLSA)?**

- What Is the Significance of Exempt and Nonexempt Employees?

- Calculating Their Pay

- Minimum Wage

- Tips and Tip Credit

- Shift Differentials

- Special Payment Issues

- Calculating Overtime

    - What are hours worked?

    - Workweek definition

    - What is included in the regular rate of pay?

- Hospital/Nursing Home Differences

- Overtime for Public Sector Employees

**What withholding is required?**

- What Wages Are Subject to Withholding?

- Factors Affecting Withholding

- Form W-4

- Federal Income Tax Withholding

  - Wage-bracket method

  - Percentage method

  - Supplemental wages

- Social Security/Medicare Tax Withholding

  - Tax rates

  - Wage bases

  - Additional Medicare tax for high earners

- Withholding Issues

  - Constructive payment

  - Deceased employees

  - Grossing-up


**An introduction to deferred compensation arrangements**

- Qualified Plans

  - 401(k) plans

- Nonqualified Plans

  – 457(b) Plans


**An introduction to cafeteria plans**

- Payroll Department's Role in Cafeteria Plans

- Requirements and Options

- Tax Implications

- Flexible Spending Arrangements


**What benefits are taxable?**

- Nontaxable Benefits

- Imputing income

● Defining fair market value

● Calculating Taxable Benefits

- Company vehicles
- Group-term life insurance
- Relocation
- Prizes and Awards
- Gift cards/certificates
- Education Assistance

**Deductions from pay**

● Voluntary Deductions

● Involuntary Deduction Calculations

- Priority

- Disposable earnings/take-home pay

- Child support

- Federal tax levies

- Creditor garnishments

**Depositing taxes**

● Frequency

● Special Circumstances

- Fixed liabilities

- Holidays

- Quarter ends

- Shortfall deposits

● Making the Deposit

- Electronic Federal Tax Payment System

**Preparing the payroll and tax returns**

● Complete Tax Returns

    - Form 941

    - Form W-2

● Federal Unemployment Tax

    - Forms 940

    - Deposits

● Reconciliation of Forms 941 and W-2

● Penalties


**Payroll's special issues**

● Methods of Payment

    - Checks

    - Direct deposit

    - Payroll cards


**Payroll accounting**

● Accounting statements

● Types of Accounts

● Double Entry Accounting

● Accounting Periods

● Accruals/Reversals

● General Ledger Reconciliation

● Payroll Balancing

● Internal controls


**Recordkeeping**

● Payroll Master File

● Retention Requirements

● Methods of Retention

**Improving your work efficiency**

● Customer Service

● Time Management

● Improving your communication skills

**Payroll 201: The Payroll Administration Certificate Program**

The Payroll Administration Certificate Program provides a one-week intensive, advanced, hands-on training on complex payroll functions and regulations. Issues such as how the payroll function impacts the accounting, benefits, and human resources departments are discussed, as well as the more complicated legal issues like benefits taxation, third-party sick pay reporting, and involuntary deductions. Payroll 201 offers proven practices for managing a cost-effective payroll department and practical experience that can be immediately applied on the job.

This is a week long course consisting of 29 classroom hours.

The course is not graded. However, during each computer exercise, the student receives feedback on each step of the exercise.

*Payroll 201 Course Outline*

**Are they Employees?**

Employee/Non-employee

Immigration Reform and Control Act of 1986

● I-9 process

● Using E-Verify

**Paying Your Employees**

Review of the Fair Labor Standards Act

White collar exemptions

FLSA and Your Employees

- Calculation of pay

- Identification of hours worked

- Effects of company policies

FLSA Issues for Hospitals and Governmental Organizations

Withholding Tax Issues
- W-4 issues

- Optional flat rate vs. aggregate method

Social Security/Medicare Issues

- Wage base and tax rates

- Related corporations/common paymaster

- Higher Medicare tax rate for highly compensated employees


**What Compensation is Subject to Taxation?**

IRS Definition of Wages

Taxation Issues

- Nontaxable fringe benefits

- Taxable fringe benefits–valuation, reporting, and withholding issues

Other Payment Taxation Issues–Identification, Timing, Recording, Reporting, and Withholding

- Backpay awards

- Employer-paid taxes/gross-up issues

- Loans

- Stock and stock options

- Tips

Overview of Taxation Issues When Paying Aliens and U.S. Citizens Abroad

- Federal income tax

- Social security

- Resident/nonresident alien status

**Introduction to Benefits**

Health Care Reform

- Applicable Large Employer Reporting

- Forms 1095-C and 1094-C

- Employer shared responsibility penalties

Family and Medical Leave Act Issues

- Eligible employees

- Intermittent leave

- Health benefit continuation

Introduction to Cafeteria Plans

- Plan and participation requirements

- Benefits

- Election revocation

- Flexible spending accounts

Dependent care assistance programs

Introduction to Retirement Plans

- Defined benefit plans

- Defined contribution plans

- Deferred compensation plans

- Nonqualified deferred compensation plans

COBRA

Sick Pay


**Unemployment Taxes**

Federal Unemployment Tax

- Covered wages

- Tax rate and wage base

- Deposit rules

- Reporting on Form 940-EZ/940

**Depositing and Reporting Tax Issues**

Social Security Number Verification

Employer Identification Numbers

Electronic Federal Tax Payment System

When to Deposit

- Form 941 taxes

Quarterly Reporting–Form 941

- Reconciliation

Annual Reporting – Form W-2

- Reconciliation/IRS and SSA

Electronic Reporting

Corrections

- Identification of correction
- How to make corrections
    - Forms W-2/W-2c, 941-X, and W-3c

**Issues Relating to Making Deductions from the Employee's Pay**

Voluntary Assignments

Involuntary Deductions

- Child support withholding
- Tax levies
- Garnishments
- Student loans
- Bankruptcy orders
- Wage and hour restrictions

**Your Payroll System**

Understanding the Processes in the System

Selecting a System

Ongoing Review and Maintenance

Business Recovery

Security and Controls

**Managing Your Payroll Department**

Management/Planning Skills

- Ethics and accountability

- Identifying/improving your management skills

- Building your leadership skills

**Payroll's Future**

Emerging Technologies

**Payroll Administration in Canada**

Payroll Administration in Canada is a one-week hands-on, comprehensive course providing the basics of Canadian payroll management. If your organization does business in Canada, this course will help you successfully manage your cross-border payroll operations while keeping your company in compliance. Taught by a leading Canadian payroll expert, this class is an opportunity to learn Canadian laws and requirements that can help you prevent costly errors.

This is a week long course consisting of 29 classroom hours.

The course is not graded. However, during each exercise, the student receives feedback on each step of the exercise.

*Payroll Administration in Canada Course Outline*

**What is Payroll Administration in Canada?**
- Roles & responsibilities
- Roles of Canadian Government Agencies
- Privacy legislation
- New employer checklist

**Definition of an Employee**
- Employee-employer relationship
- Criteria used to determine employment status (Quebec)
- Required information for new employee
- Social Insurance Numbers (SIN)
- Completing the personal tax credits return and source deductions return
- Federal TD1 Form – personal tax credit return
- Provincial/territorial TD1 Form
- Determining which provincial/territorial income tax to use
- Quebec TP-1015 3-V Form – source deductions return

**Types of Deductions**
- Deduction priority
- Statutory deductions
- Canada Pension Plan (CPP) contributions
- Quebec Pension Plan (QPP) contributions
- Employment Insurance (EI) premiums
- Quebec Parental Insurance Plan (QPIP) premiums
- Income tax
- Federal income tax
- Provincial income tax
- Quebec income tax
- Mandatory deductions
- Company compulsory deductions
- Voluntary deductions

**Types of Remuneration**
- Earnings
- Taxable benefits and allowances
- Fair market value of benefits and allowances
- Tax reporting and withholding
- Automobile benefits
- Group Insurance plans
- Group RRSP
- Technology tools
- Gifts and awards

**Producing a Pay**

- Gross to net
- Calculating Canada/Quebec Pension Plan (CPP/QPP) contributions
- Calculating Employment Insurance (EI) premiums
- Calculating Quebec Parental Insurance Plan (QPIP) premiums
- Calculating income tax withholding
- Employee transfer in/out of Quebec
- The manual pay statement

**Government Remittances**
- Canada Revenue Agency payroll account
- Reporting and remitting federal statutory deductions
- EI premium reduction
- Report on Hirings (ROH) program
- Reporting and remitting statutory deductions – Quebec
- Quebec Health Services Fund
- Commissions De La Santé Et La Sécurité Au Travail (CSST)
- Quebec Labour Standards Contributions – CNT
- Contributions to The Workforce Skills Development and Recognition Fund (WSDRF)
- Reporting and remittance requirements
- Provincial health care funding
- British Columbia Medical Services Plan
- Manitoba Health and Post-Secondary Education Tax
- Newfoundland and Labrador Health and Post-Secondary Education Tax
- Ontario Employer Health Tax
- Northwest Territories/Nunavut Payroll Tax

**Workers' Compensation**
- Managing workers' compensation (WC)
- Funding workers' compensation
- Workers' compensation premium
- The assessment process
- Workers' compensation awards
- Advance on awards
- Salary continuance
- Topping-up
- Reporting CSST payments

**Employment Standards**
- Minimum age
- Minimum wage
- Hours of work legislation
- Overtime
- Rest periods

- Legislation regarding leaves
- Bereavement
- Citizenship leave
- Compassionate care leave
- Family responsibility/crisis leave
- Jury duty
- Maternity (pregnancy), parental, adoption and child care
- Reservist leave
- Sickness
- Voting
- Wedding
- Other types of leaves
- Statutory/public holidays
- Statutory holidays and overtime calculations
- Vacation pay legislation
- Vacation pay on termination
- Deductions for overpayment of wages and vacation pay
- Pay frequency
- Pay statement
- Records retention legislation

**Non-regular Employment Income Payments and Deductions**
- Non-regular cash payments
- Canada/Quebec Pension Plan (CPP/QPP) contribution
- Employment Insurance (EI) premiums
- Quebec Parental Insurance Plan (QPIP) premiums
- Income tax withholding
- Vacation payments
- Retroactive payments
- Commissions
- Tips and gratuitous payment
- Sick leave payments
- Directors' fees
- Correcting a payroll error
- Third party demand, family maintenance and garnishments
- Wage assignments

**Terminations**
- Special termination situations
- Notice of individual terminations
- Notice of group terminations
- Temporary layoffs
- Severance pay
- Salary continuance

- Retiring allowance
- Statutory deductions from a retiring allowance
- Transferring amounts to an RRSP/RPP
- Legal and counseling fees
- Summary of termination payments
- Record of Employment (ROE)

**Pensions and Pension Adjustments**
- Pensions and pension adjustments
- Pension adjustment reversals (PARS)

**Year-End**
- Getting ready for year-end
- Pensionable and Insurable Earnings Review (PIER)
- Which forms do I use?
- When to order forms and guides
- Completing the T4 and T4 Summary
- T4 Slip sample
- Completing the T4A Slip
- T4A summary
- Repayment of salary or wages by an employee
- Salary paid in error
- QPP and QPIP reconciliation
- Completing the RL-1 slip
- Completing the RL-2 slip
- Employment income paid in error
- Reimbursements of salary or wages
- Amending RL-1 & RL-2 Forms

**Payroll Administration in the United Kingdom**

Payroll Administration in United Kingdom is a one-week hands-on, comprehensive course providing the basics of U.K. payroll management. If your organization does business in U.K., this course will help you successfully manage your cross-border payroll operations while keeping your company in compliance. Taught by a leading U.K. payroll expert, this class is an opportunity to learn U.K. laws and requirements that can help you prevent costly errors.

This is a week long course consisting of 29 classroom hours.

The course is not graded. However, during each exercise, the student receives feedback on each step of the exercise.

**Payroll Administration in the United Kingdom 2016 course outline**

**Overview of the U.K. and How a Law is Created**

- About the United Kingdom
- Commerce
- Currency
- Government
- The People
- Education
- Payroll professional and qualifications
- Professional organisations

**Legislation**

- How is legislation created in the U.K.?
- From draft bill to Act of Parliament
- Secondary legislation
- Europe

**Employment Law**

- Introduction
- Right to work in U.K.
- Worker Status – Employed or Self Employed?
- Agency staff
- Provision of a written statement
- Reporting information on employees
- Vetting and barring scheme
- National minimum wage
- Working time regulations
- Fixed term and part-time workers
- Flexible working
- Sunday working
- Guarantee payments
- Statutory redundancy pay
- Week's pay
- Continuous service
- Rights for consultation
- Outlawing discrimination
- Absence from work
- Bribery
- Transfer of undertakings
- Dismissal
- Limits on awards and payments

**Settling Disagreements**

- ACAS
- Central Arbitration Committee
- Tribunals

**Paying People**

- Payslip
- Payment of net wages – how and when
- Calculation of pay
- Personal records

**Deductions**

- Deductions from pay
- Pension contributions
- Charitable giving through the payroll
- Other voluntary deductions

**National Insurance Contributions**

- Introduction
- National Insurance Number
- Classes of NI contributions
- 'Employed earner'
- 'Earnings'
- NICs categories
- Methods of calculation
- Limits, thresholds and rates
- Earnings periods
- NICs REBATE
- NICs data to be recorded in Form P11
- NICs on holiday pay paid in advance
- Mistimed payments
- Change of earnings period
- Payments after leaving
- Company directors
- Mistakes
- Other issues

**Income Tax and PAYE**

- Introduction
- Income tax
- Pay as you Earn (PAYE)

**Tax on Benefits and Expenses**

- Introduction

- Expenses payments
- Benefits in kind
- Notional payments
- Pecuniary liability
- Grossing up
- Returns of expenses and benefits
- Dispensations
- Exemptions and concessions
- Changing rules

**Student Loans**

- Introduction
- Repayment methods
- Employers' responsibilities
- Notifications to commence student loan deductions
- Making the deductions
- Definition of earnings
- Priority of deductions
- Payments after leaving
- Under-deductions
- Death of an employee
- Pensions payrolls
- Pay statements
- Reporting collected student loan deductions
- Ceasing student loan deductions
- Consultation on future procedures
- Future advise

**Taxed Award Schemes & PAYE Settlement Agreements**

- Introduction
- Taxed award schemes
- PAYE settlement agreement

**Attachment of Earnings Orders**

- Types of Attachment of Earnings Order
- Attachable earnings
- Definitions
- 1971 ACT AEOs
- Deductions from earnings orders
- Council Tax Attachment of Earnings Orders (CTAEOs)
- Priority of orders (England, Wales, and Northern Ireland)
- Scottish earnings arrestments
- Scottish current maintenance arrestments

- Scottish debt arrangements scheme
- Priority of orders (Scotland)
- New deduction award – direct earnings attachment
- Employer's costs

## Introduction to Statutory Payments

- Key terms
- Key forms
- NIC – lower earnings limit
- Disagreements and appeals
- Offences and penalties
- Recovery and funding of statutory payments
- Deductions from statutory payments
- Two or more employers
- Benefit for health related intervention
- Health and work assessment

## Statutory Sick Pay

- Introduction
- Sickness/incapacity
- Exceptions and exclusions
- The period of incapacity for work (PIW)
- Qualifying days
- Waiting days
- Average weekly earnings
- Linking
- Rate of SSP
- Extent of SSP payments
- Transfers
- Notification procedure
- Evidence of incapacity
- Withholding SSP
- Method of payment
- Paid leave during SSP
- Interaction with holiday leave
- Offsetting
- Paid leave during sickness
- Records
- Interaction of SSP with SAP and SPP
- Recent tribunal specification

## Statutory Maternity Leave and Pay

- Introduction

- Statutory Maternity Leave
- Notices required
- Terms and conditions during SML
- Terms and conditions and rights on return
- Statutory Maternity Pay
- Rate Of SMP
- Payment Of SMP
- Pregnancy related illness and early birth
- Lump sum payments
- Offsetting
- SSP and maternity
- Recovery
- Records
- Flexibility in maternity leave and transfer of rights
- Right to holiday leave – potential changes
- Recognising payday

**Shared Parental Leave and Pay**

- Introduction
- Shared Parental Leave
- Notices required
- Terms and conditions during Shared Parental Leave
- Terms and conditions and rights on return
- Statutory Maternity Pay
- Rate Of Shared Parental Pay
- Recovery
- Records
- Flexibility in maternity leave and transfer of rights
- Right to holiday leave – potential changes
- Recognising payday

**Statutory Adoption Leave and Pay**

- Introduction
- General issues
- Statutory adoption leave
- Statutory adoption pay
- Recovery
- Holiday entitlement
- Surrogacy
- Flexible sharing of rights
- Reporting duties
- Records

**Statutory Paternity Leave and Pay**

- Introduction
- Ordinary paternity leave (birth)
- Ordinary statutory paternity pay (OSPP)
- Ordinary paternity leave and pay (adoption cases)
- Payment - when and how much?
- Cessation of OSPP (birth or adoption)
- Records
- Additional paternity pay & leave
- Antenatal leave
- Recovery of payment
- Reporting duties
- Change to flexible paternity leave
- Further advise from HRMC

**International Employees**

- Work Permits
- Tax and National Insurance liability
- Right to work in the U.K.

**Audits**

- PAYE audits
- Audits of company accounts

**Recording Statutory Payments and Deductions**

- Record maintenance and retention
- Key records
- Real time information


**Implementing Payroll Best Practices**

The student will be able to identify the best practices for their organization and have an understanding of how to implement the new processes, business structure, or technology.

This is a week long course consisting of 29 classroom hours.

The course is not graded. However, during each exercise, the student receives feedback on each step of the exercise.


**Implementing Payroll Best Practices 2015 course outline**


**Introduction to Best Practices**

- Why best practices?
- Assessing where you are today
- Improving business processes – where best practices fit
- Best practices trends and issues
- Understanding best practices
- HR/Payroll process components
- Best practices defined
- Typical attributes – payroll best practices

## Best Practices within Payroll
- What other organizations are doing
- Technology and best practices
  - Managing technology
  - Emerging trends in technology
  - Cloud computing
  - Changing role of information technology (it)
  - Emergence of self-service applications and tools
  - Self-service models
  - Direct deposit/payroll cards—electronic payments
  - Paperless payroll
  - Time and attendance
  - Web-enabled applications
- Other technology that enables best practices
  - Mobile applications
  - Data security
  - Next generation remote worker tools
  - Trends in mobile technologies
  - Communication breakdown
  - Biometrics
  - Advantages of biometrics
  - Types of biometric devices
  - Electronic document imaging
- Best practices: payroll processes

## Benchmarking and Best Practices
- Best practices and correlation to benchmarking
- Types of benchmarking
- Quantitative versus qualitative benchmarking
- Find comparable organizations - measuring "apples to apples"
  - Importance of complexity ranking
- What to measure
  - Quantitative
  - Qualitative
- Problems/Issues = Poor Benchmarking Scores

- Approach to Benchmarking – Some Examples of Measurement
- Benchmarking - Common Errors to Avoid
- Start benchmarking with manageable chunks
- Benchmarking is a two-way street
- Highlights of the American Payroll Association's Payroll Benchmarking Survey
- Standardizing definitions for benchmarking
- Dashboards

**Securing Support for your Best Practices Initiative**
- Importance of securing support
- Strategic planning
    - Values
    - Vision
    - Mission
    - Objectives/key results
    - Commitments
- Identifying barriers and risks
- Establish a best practices stakeholder committee
    - Committee mandate
    - Committee member roles & responsibilities
    - Committee profile/representation
    - Meeting frequency
- Creating an opportunity assessment
    - Opportunity & scope
    - Benefits
    - Required resources & stakeholders
    - Funding request
    - Duration
- Developing a business case
    - Key questions before beginning development of a business case
    - What is a business case?
        - Executive summary and recommendation
        - Purpose and objectives
        - Scope
        - Determining the recommended option
        - Project plan of preferred option
        - Project management
        - Cost-benefit analysis
        - Risk Analysis
        - Conclusion
        - Appendices
- Communication elements
- Active listening
- Individual behavioral patterns

**Tools for Implementing Best Practices**
- Team development
- Effective teams
  - Stages of team development
  - Stages of team development
  - Reaching the next stage of team development
  - Team player styles
    - Contributors
    - Collaborators
    - Communicators
    - Challengers
- Project management
  - Determine "who" is on the project team
  - Determine "when" to implement your project
  - Determine technically "what" is needed to start the project
  - Determine "how" to implement the project
  - The project plan
  - Communication
  - Coordinate status meetings
  - Risks?!
  - Be realistic
  - Impact on business total cost of ownership
- Issue identification and inhibitive thinking
  - Inhibitive thinking - problems, rules, assumptions
  - Brainstorming
- Quick hits
- SWOT analysis
- PEST analysis
- Process mapping
  - Why redesign?
  - Why process map – some of the key benefits
  - Developing a process map
    - Determine the boundaries/parameters
    - Identify and list the steps taken in the process
    - Sequence the steps
    - Draw appropriate symbols
    - System model
    - Check for completeness
    - Finalize/validate the process map
  - Analyzing process flows
    - Examine each step
    - Review each of the decisions within a process
    - Examine the rework (or return) loops within each process
  - View the process from the customer's perspective
- System testing

- o Testing phases – defined
- Total cost of ownership
- Return on Investment
  - o Calculating Return on Investment (ROI)
- Customer window surveys

## Implementing Best Practices for Processes and Technology
- Making it happen
- Best or better practices?
- Implementing new processes – some important considerations before you begin
- Approach to process change
  - o Assemble your team
  - o Affirming the vision for the future
  - o Understand your current processes
  - o Categorize the phases within the process
  - o Get the facts
  - o Determine your metrics
  - o Select the right processes for redesign - scorecard
  - o Redesign the process
  - o Create the plan
  - o Implement the plan
- Technology implementation
- Selecting payroll technology
- Why do you want/need a new system/technology?
- Approach to system/technology selection
  - o Establish the project team
  - o Select a hardware platform
  - o Determine where/how the technology will be developed or delivered
  - o Select a processing environment
  - o Select interfacing versus integration
  - o Prepare a high level project plan
  - o Conduct a current situation analysis to create a functional requirement document
  - o Prepare a request for information (RFI)
  - o Prepare a request for proposal (RFP)
  - o Perform the evaluation
  - o Select the system
  - o Negotiate contract terms
  - o Revise the project plan
- Mistakes to avoid
- System lifecycle strategy
- Documentation of policies, procedures and systems
  - o Types of documentation
  - o Documentation is a project
  - o What to include
  - o Gathering the facts

- o Creating a "shell" document
- o Writing techniques

## Customer Service
- Trends in payroll influencing customer service
- Levels of customer service
- Factors that influence customer service
- The role of expectations
  - o Strategies to build an exceptional customer service reputation
- Service delivery skills for payroll
  - o Telephone skills
  - o Voice mail skills
  - o Email skills
- Specific customer service situations
- Move to problem solving, as that has always been your goal
- Skills for recovering when you didn't perform as promised
- Dealing with the employee who is wrong
- Delivering bad news
- How to instill quality customer service values

## Outsourcing as a Best Practice
- The forces driving outsourcing
- Benefits of outsourcing
  - o Phases of outsourcing
  - o How important is top management in implementing effective outsourcing strategies?
  - o Obstacles to outsourcing success
  - o How long does it take to perform an outsourcing initiative from start through implementation?
  - o Is it necessary to use outside advisors (consultants) or "implementation partners?"
- Top 10 factors in vendor selection
- Top 10 factors in successful outsourcing
- Ten critical outsourcing shifts
- Hallmarks of successful outsourcing relationship management
- Business process outsourcing (BPO)
  - o Is BPO just reengineering with another name?
  - o What are the business forces driving BPO?
  - o The ASP/SAAS models – service through outsourcing
  - o Business service providers (BSP) – a hybrid outsourcing model
  - o Future trends in outsourcing
  - o Making the outsourcing decisions
  - o Prepare a current situation analysis
  - o Prepare a cost comparison analysis
  - o Choosing the right outsourcing provider

- o Employee and manager self-service
- o Security and confidentiality

**The Role of Business Continuity Planning**
- Don't make recovery too difficult
- Making disaster recovery more comprehensive
- Benefits of a business continuity plan
- Steps to create a business continuity plan
  - o Obtain top management commitment
  - o Establish a planning committee
  - o Perform a risk and business impact analysis
  - o Establish priorities for processing and operations – "critical needs"
  - o Determine recovery strategies
  - o Perform data collection
  - o Organize/document a plan and procedures
  - o Develop testing criteria and procedures
  - o Test the plan
  - o Approve the plan
- Get involved and get results

**Change management**
- Change process – critical stages
- Key questions to ask about change
- Change management – important do's and don'ts
- Using change agents – qualities and characteristics of effective change agents
- Dealing with negative reactions to change
- Studying all angles of change
- Resistance to change – how to overcome it
- What should you as the payroll leader/manager do?
- Change management – finding the right balance
- Change impacts – some examples that you will likely face
  - o Communication planning
  - o Affecting change through communication
- Communication goals and objectives
- Change versus transition
- Ways to manage transition
- Assess your organization's transition-worthiness