

STATE AND LOCAL PAYROLL

Certificate Program

2022 Course Outline

State Topics

- **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
 - Deduction from Wages
- **State Wage and Hour Issues**
 - Minimum wage laws
 - Rates
 - Tip credits
 - States prohibiting local minimum wage ordinances
 - State overtime requirements
 - State vs. federal white collar exemptions
 - State definitions of exempt employees
 - State call-in time requirements
 - State predictive scheduling 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
 - Remote workers
 - 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 certificate requirements
- **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
- Voluntary Contributions
- Joint account option
- Quarterly wage reporting requirements
- **State Disability Insurance/Paid Family Leave**
 - Employee contributions
 - Employer contributions
 - Wage limits and contribution rates
- **Paid Sick Leave**
 - State, county, and city paid sick leave requirements
 - New state paid sick leave requirements
 - States prohibiting local aid sick leave ordinances
- **Non-child Support Garnishments**
 - State definitions of disposable earnings
 - State requirements for withholding priority, payment remittance, administrative fees, and withholding limits
- **State Unclaimed Wages Rules**
 - Time period for abandoned wages
 - Reporting and recordkeeping requirements
- **Payments of Wages Owed to Deceased Employees**
 - Maximum payable amount
 - To whom payable
 - Conditions for payment
 - State income tax withholding
- **SSN Use Restrictions**
 - Restrictions
 - Exceptions
 - Penalties
- **SIT Withholding Recordkeeping Requirements**
 - Required information
 - Minimum retention period
- **Impact on COVID-19**
 - Course book includes state resources

Local Topics

- Introduction to Local Taxes
- Types of taxes
- Assessed on employee or employer
- Resident vs. nonresident
- Impact of nexus

STATE AND LOCAL PAYROLL *Certificate Program* *Cont'd*

- Courtesy withholding risk for employee, employers, or both
- Chart summarizing all local taxes
- Additional resources
- **Entities Assessing Local Taxes**
 - Cities
 - Counties
 - School districts
 - Mass transit districts
 - Registering with local tax authorities
- **Exemptions**
 - COVID-19 nexus exemptions
 - Nonresident disaster relief employees
 - Types of businesses
 - Categories of employees
- **Local Taxes to Be Covered**
 - Alabama
 - City and county occupational license fees
 - Fee rate
 - Exemptions
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Registration
 - Contact information
 - California
 - Sacramento Business Operations Tax
 - Tax Rate
 - Exemptions
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information
 - San Francisco Payroll Expense Tax
 - San Francisco Administrative Office Tax
 - Tax Rate
 - Exemptions
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information
 - San Francisco Overpaid Executive Administrative Office Tax
 - Tax Rate

- Exemptions
- Returns and payments
- Penalties
- Recordkeeping
- Registration
- Contact Information
- Colorado
 - Aurora Occupational Privilege Tax
 - Tax Rate
 - Exemptions
 - Employees working for more than one employer
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information
 - Denver Occupational Privilege Tax
 - Tax Rate
 - Exemptions
 - Employees working for more than one employer
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information
 - Glendale Occupational Privilege Tax
 - Tax Rate
 - Exemptions
 - Employees working for more than one employer
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information
 - Greenwood Village Occupational Privilege Tax
 - Tax Rate
 - Exemptions
 - Employees working for more than one employer
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information

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- Sheridan Occupational Privilege Tax
 - Tax Rate
 - Exemptions
 - Employees working for more than one employer
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information
- Delaware
 - Wilmington Earned Income Tax
 - Tax Rate
 - Exemptions
 - Returns and payments
 - Electronic/magnetic media Form W-2 reporting
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information
 - Wilmington Business License Head Tax
 - Tax Rate
 - Exemptions
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information
- Indiana
 - County income taxes
 - Tax Rate
 - Exemptions
 - Returns and payments
 - Credit for local taxes paid to another state
 - Reciprocity
 - Penalties
 - Recordkeeping
 - Registration
 - Contact Information
 - Forms
 - Departmental Notice No. 1
 - WH-4, *Employee's Withholding Exemption and County Status Certificate*
- Kentucky
 - City, county, and school district occupational license taxes
 - Standardization of definitions and forms, online information
 - Calculating the tax
 - Returns and payments
 - Penalties
 - Recordkeeping
 - Contact information
 - Table of all City, county, and school district occupational license taxes
 - Uniform local occupational license tax forms
- Maryland
 - County and city income taxes
- Michigan
 - City income taxes
- Missouri
 - City earnings and payroll expense taxes
- New Jersey
 - Jersey City and Newark payroll taxes
- New York
 - City surcharges and earnings taxes
 - Metropolitan Commuter Transportation Mobility Tax
 - Waterfront Commission Assessment
- Ohio
 - Municipal Income Taxes
 - School district income taxes
- Oregon
 - City, area, and district transit and payroll taxes
 - New income taxes in Multnomah County and Portland Metro Area
- Pennsylvania
 - Municipal and school district earned income and local services taxes
 - Philadelphia wage tax
 - Unique Pittsburgh taxes
- Washington
 - Seattle payroll expense tax
- West Virginia
 - City service fees
- Local Payroll Taxes Authorized, But Not Currently in Effect
 - Taxes potentially effective in the future