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Advanced Payroll Concepts Course Outline*

The Exempt Employee

- Coverage under the FLSA
- White collar exemptions
 - Administrative
 - Executive
 - Professional
 - Outside sales
- White collar exemption issues
 - Highly compensated employees
 - Salary basis
 - Allowable and improper deductions
- Collective bargaining agreements
- Managing wage and hour investigations
- Public contract acts
 - The Walsh-Healy Public Contracts Act
 - The Davis-Bacon Act
 - The Contract Work Hours and Safety Standards Act
 - The Service Contract Act
 - The Copeland Anti-Kickback Act

Family and Medical Leave Act

- Eligibility and covered employers
- Types of leave
- Notification requirements
- Intermittent leave
- Job restoration
- Benefits continuation
- Interaction of FMLA, cafeteria plans, and COBRA

Federal Tax Reporting Corrections/Adjustments

- Correcting and replacing Forms W-2
- Completing Form W-2c
- Completing Form W-3c
- Adjustments for overpayments and underpayments
- Completing Form 941-X
- Reconciling wages and taxes
- Special wage payment reporting
- Electronic filing

Taxation of Employer-Paid Benefits

- Business travel expenses
- Stock options
 - Incentive stock options
 - Employee stock purchase plans
 - Nonqualified stock options
- Nonqualified deferred compensation
 - Income taxation and reporting under Section 409A
 - Social security and Medicare taxation and reporting
- Health and welfare plans
 - Health insurance tax treatment
 - Benefits for same-sex spouses and domestic partners
 - Health Savings Accounts
 - Health Reimbursement Arrangements
 - Qualified Small Employer Health Reimbursement Arrangements
 - Paying COBRA
- Affordable Care Act and large employers
 - Full-time employees
 - Applicable large employer status
 - Employer shared responsibility payments
 - Completing Forms 1094-C and 1095-C
- Whole-life insurance
- Adoption assistance
- Advances and overpayments

Expatriate Taxation Overview

- Defining expatriates
- Federal income tax withholding
- Foreign earned income and housing cost exclusions
- Social security, Medicare, and FUTA taxation
- U.S. income tax treaties
- Totalization agreements
- Tax reimbursement policies
- Shadow payrolls

Resident and Nonresident Aliens

- Definition of alien status
- Taxation overview
- Form W-4 requirements
- Federal income tax withholding
- Social security and Medicare taxation
- Forms 1042, 1042-S, and 1042-T

Special Payroll Topics

- Paycards and paycheck issues
- Identity theft and the use of SSNs
- Non-tax deduction reporting
 - Charitable contributions
- Escheatment
- Census reporting
- Multiple worksite reporting
- Pension payments and withholding

Payroll Systems

- Developing a process, procedures, and policies manual
- Interfaced vs. integrated system
- System implementation process
- Maintaining the payroll system
- Workflow
- System updates
- Post project plan review

Payroll Department Operations

- Internal controls
 - Phantom employees
 - Segregation and rotation of job duties
- Record keeping
- FLSA enforcement and penalties
- Sarbanes-Oxley Act compliance
- HIPAA records confidentiality
- Management practices
- Update department processes

Leading a Payroll Department

- Leadership concepts
- Management practices and theories
- Customer satisfaction surveys