

# Payroll Issues for Multi-State Employers 2022

## COURSE OUTLINE\*

### 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

- 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 leave requirements
- States prohibiting local paid 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

### Impact of COVID-19

- Course book includes state resources

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