**Strategic Payroll Practices**

**Course Outline**

<table>
<thead>
<tr>
<th>Planning and Organizing Payroll Operations</th>
<th>Change Management</th>
<th>Measuring Payroll Operations’ Effectiveness</th>
<th>Change Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Values</td>
<td>• Change vs. transition</td>
<td>• Values</td>
<td>• Change vs. transition</td>
</tr>
<tr>
<td>• Vision</td>
<td>• Crisis management</td>
<td>• Vision</td>
<td>• Crisis management</td>
</tr>
<tr>
<td>• Mission</td>
<td>• Measuring success</td>
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</tr>
<tr>
<td>• Aligning payroll’s visions and missions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Objectives/key results</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>• Management by planning</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>• Third-party relationships management (service vendors – contract management)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>• Understanding business partners</td>
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<td></td>
<td></td>
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<td>• Project management</td>
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<td></td>
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<tr>
<td>• Managing international relationships</td>
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<td></td>
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</tbody>
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**Measuring Payroll Operations’ Effectiveness**

- Cost analysis/cost of payroll check
- Benchmarking
- Performance metrics
- How to identify the cost of your payroll – what are the components?
- Impact of new benefits/establishing policies
- Auditing the payroll process and efficiency
- Writing a business case
- Budgeting payroll operations
- Service level agreements
- Quality assurance
- Measuring quality in the payroll department

**Employee Development**

- Career path
- Identifying job requirements
- Developing job requirements and staffing
- Writing job descriptions
- Interviewing candidates
- Performance feedback
- Taking corrective action
- Measuring employee development

**Prioritizing Your Time**

- Organizing through delegation
- Planning and leading a meeting

**Change Management**

- Change vs. transition
- Crisis management
- Measuring success

**Trends in Payroll Practices and Technology**

- Shared services
- Call centers
- Outsourcing
- Internet use by payroll professionals
- Employee and manager self-service
- Internet-based technologies
- Biometrics
- GPS technology
- Imaging and document storage
- Bots, process automation, and chatbots

**Payroll Technology Selection**

- System selection
- Processing environments
  - Hardware considerations
  - Cloud-based computing

**Business Continuity Planning**

- Benefits of a business continuity plan
- Creating a business continuity plan
- Updating the plan
- Testing the plan

**Complex Taxation Issues**

- Social security/Medicare taxation
  - Common paymaster
  - Agent reporting
  - Supplemental unemployment benefits
  - Railroad Retirement Tax Act
- Dealing with the IRS and SSA
  - Penalty notices
  - Audits
  - Reconciliation issues
  - Penalties/abatement/ reasonable cause
  - Preventing penalties
- IRS’ Taxpayer Advocate Service
- SSA reconciliation letters

**Mergers and acquisitions overview**

- Unemployment insurance
- Transfer of experience rating
- State issues
- Standard and alternate tax and reporting procedures
- Social security tax issues
- W-2 and 941 reporting issues

**Discrimination testing**

- Retirement (401(k)) plans
- Group-term life insurance

**Taxing Executive Compensation**

- The IRS’ executive compensation compliance strategy
- Additional Medicare tax
- Withholding requirements from executive compensation
  - 37% supplemental wage withholding
- Gross-ups of executive compensation
- Chauffeur services
- Aircraft (SIFL calculation)
- Stock compensation
  - Section 83(b) and 83(i) elections
  - Restricted stock
  - Phantom stock
  - Nonstatutory stock options
- Golden parachute payments
- Nonqualified deferred compensation plans
- Section 409A requirements
- Split-dollar life insurance contracts

**Security Issues**

- Payroll fraud
- HIPAA requirements

**Payroll Auditing**

- Accounting records
- System operations
- Third parties (benefit administrators)
- Managing outside auditors
- Auditing the payroll process
- Optimizing the use of consultants

*Program is subject to change without notice.*