

# 2019 LOCAL INCOME TAX COMPLIANCE

Don't fall victim to the pitfalls of  
local income tax noncompliance

## TWO DELIVERY OPTIONS

- **1** 4 One-Day Classes Nationwide
- **2** 4-Part Webinar Series

# LOCAL INCOME TAX COMPLIANCE

## LEARNING OBJECTIVES

- ▶ Understand local payroll tax requirements in all 15 relevant states
- ▶ Know where your company has nexus and why this matters
- ▶ Apply complicated requirements for resident and nonresident employees
- ▶ Learn about new taxes in Michigan and New Jersey

## CLASSROOM SCHEDULE

**September 10**  
**Chicago, IL**  
*Course Code 19LIT01C*

**September 11**  
**Dallas, TX**  
*Course Code 19LIT02C*

**September 12**  
**Philadelphia, PA**  
*Course Code 19LIT03C*

**September 13**  
**Atlanta, GA**  
*Course Code 19LIT04C*

## FOUR-PART WEBINAR SERIES

**1**

**Segment 1: AL, NJ, OH**  
*Live: September 18*  
*Course Code: 19LIT01L*  
*On Demand: 19LIT01R\**

**2**

**Segment 2: DE, MO, PA**  
*Live: September 20*  
*Course Code: 19LIT02L*  
*On Demand: 19LIT02R\**

**3**

**Segment 3: CA, IN, MD, MI, NY**  
*Live: September 25*  
*Course Code: 19LIT03L*  
*On Demand: 19LIT03R\**

**4**

**Segment 4: CO, KY, OR, WV**  
*Live: September 27*  
*Course Code: 19LIT04L*  
*On Demand: 19LIT04R\**

**All Four Segments:** *Presented on dates listed.*  
*Course Code: 19LIT00L On Demand: 19LIT00R\**

**\*Webinars On Demand available 14 days after each live session.**

*Earn 1.5 RCHs, 0.15 CEU, or 1.5 CPE credits for each webinar segment. CPE credits are not available for Webinars On Demand.*

# COURSE OUTLINE\*

## **Introduction to Local Taxes**

- Types of taxes
- Assessed on employee or employer
- Resident vs. nonresident
- Impact of nexus
- Courtesy withholding risks for employees, 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**

- Nonresident disaster relief employees
- Types of businesses
- Categories of employees

## **Local Taxes to Be Covered**

### **ALABAMA**

- City and county occupational license fees

### **CALIFORNIA**

- Payroll expense and business operations taxes
- San Francisco Payroll Expense Tax to continue for foreseeable future

### **COLORADO**

- City occupational privilege taxes

### **DELAWARE**

- Earned income and business license head taxes

### **INDIANA**

- County local income taxes

### **KENTUCKY**

- City, county, and school district occupational license taxes
- Uniform local occupational license tax forms

### **MARYLAND**

- County and city income taxes

### **MICHIGAN**

- City income taxes
- New Benton Harbor and East Lansing 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
- Columbus Income Tax Division administration changes

### **OREGON**

- City, area, and district transit taxes

### **PENNSYLVANIA**

- Municipal and school district earned income and local services taxes
- Philadelphia wage tax
- Unique Pittsburgh taxes

### **WEST VIRGINIA**

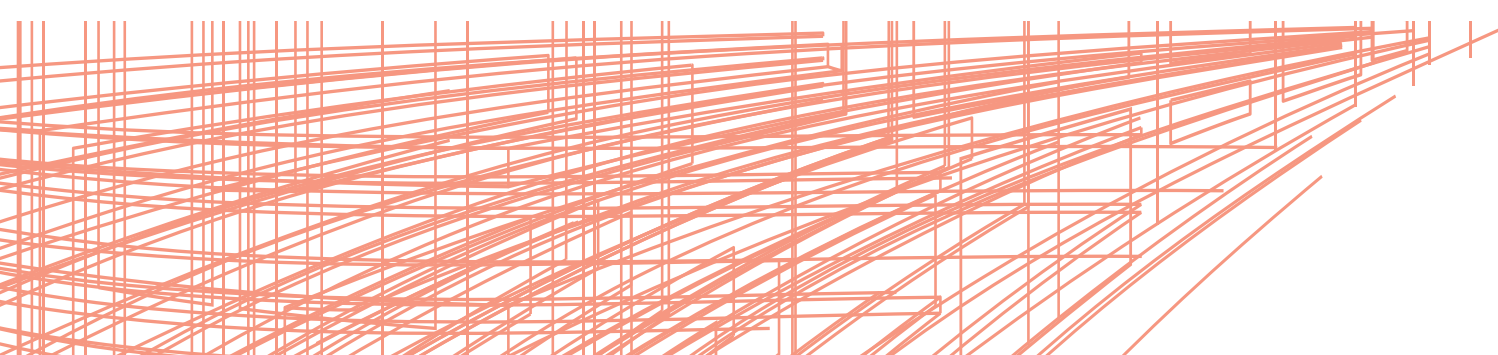
- City service fees

## **Local Payroll Taxes Authorized, But Not Currently in Effect**

- Taxes potentially effective in the future

**Register online at [www.americanpayroll.org/localtax.html](http://www.americanpayroll.org/localtax.html)**

\*Program subject to change without notice.



# 2019 Local Income Tax Compliance | Registration Form

Register online: [www.americanpayroll.org/localtax.html](http://www.americanpayroll.org/localtax.html)

Registration: 7:30 a.m.–8:00 a.m. | Class: 8:00 a.m.–4:00 p.m.

## 1 Registration

### I would like to:

Attend the Local Income Tax Compliance class in this city/date:

City: \_\_\_\_\_ Course Code: \_\_\_\_\_ Course Date: \_\_\_\_\_

### Special Dietary Request:

Vegetarian  Gluten-free  Kosher

I am an APA MEMBER .....\$489

Member's ID #: \_\_\_\_\_

(Update your contact information at [www.americanpayroll.org](http://www.americanpayroll.org))

I am a COLLEAGUE of an APA Member (at the same street address) .....\$599

Colleague's ID #: \_\_\_\_\_

Member's Name: \_\_\_\_\_

Member's ID #: \_\_\_\_\_

I am NOT an APA Member or Colleague .....\$729

I would like to join APA at this time AND register for the seminar at the special APA member Price .....\$778

Conference registration fee (member rate) .....\$489  
One-Year Annual Membership Dues\* .....\$254  
One-Time Enrollment Fee .....\$35  
TOTAL .....\$778

Register for the following Webinar or Webinar On Demand @ \$195<sup>†</sup> per segment:

Segment(s): \_\_\_\_\_ Code(s): \_\_\_\_\_

Save \$291 when you register for a bundle

All 4 Segments @ \$489<sup>†</sup>  Live (19LIT00L)  On Demand (19LIT00R)

I would like to purchase Payroll Source Plus.®

(Product Code: PRSSUB) \_\_\_\_\_ # of copies @ \$925 ea.<sup>1</sup> = \$ \_\_\_\_\_

## 2 Registrant Information

### Registrant's Primary Address (Please print)

Ms.  Mr. APA ID #: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State/Province: \_\_\_\_\_ Country: \_\_\_\_\_

Zip + 4-Digit/Postal Code: \_\_\_\_\_ + \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

(Area/Country Code) (Area/Country Code)

Email: \_\_\_\_\_

(For official APA communications, registration confirmations, webinar materials, *Payroll Currently*, and PAYTECH-Digital)

Please indicate if you are:  CPA  PA (For NASBA reporting purposes)

Needed for new member enrollment: Birth date: \_\_\_\_/\_\_\_\_/\_\_\_\_

### Registrant's Secondary/Home Address

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State/Province: \_\_\_\_\_ Country: \_\_\_\_\_

Zip + 4-Digit/Postal Code: \_\_\_\_\_ + \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

(Area/Country Code) (Area/Country Code)

Email: \_\_\_\_\_

### YOUR REGISTRATION INCLUDES:

- ✓ An individual copy of the course workbook
- ✓ 6 RCHs, 0.6 CEU, or up to 7 CPE credits
- ✓ Continental breakfast during registration
- ✓ On-site networking luncheon with instructor and class attendees
- ✓ Refreshments during networking breaks

## 3 Payment Information

Payment in U.S. dollars must accompany registration form.

Currency Converter: [www.xe.com](http://www.xe.com)

### Three Enrollment Options:

Online  Fax  Mail  
[www.americanpayroll.org/localtax.html](http://www.americanpayroll.org/localtax.html) (210) 224-6038 To address below

I authorize the API Fund for Payroll Education, Inc. to CHARGE my:

American Express  Discover  MasterCard  Visa

Card is: (check one)  Corporate  Personal

Card #: \_\_\_\_\_

Exp. Date: \_\_\_\_\_ CVV Code: \_\_\_\_\_

Name on Credit Card: \_\_\_\_\_

Signature of Cardholder: \_\_\_\_\_

Purchase Order #: \_\_\_\_\_ (for government agencies/universities only)

Make CHECK payable and mail to:

### American Payroll Association

660 North Main Avenue, Suite 100

San Antonio, TX 78205-1217

Phone: (210) 224-6406 • M–F, 8 a.m.–6 p.m. CT

Email: [apa@americanpayroll.org](mailto:apa@americanpayroll.org) • Visit: [www.americanpayroll.org](http://www.americanpayroll.org)

### Have you ever:

Purchased something from the APA?  Yes  No

Had a membership with the APA?  Yes  No

If yes, what name was it under?

\_\_\_\_\_

What was the company name?

\_\_\_\_\_

\*Dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. 100% of APA membership dues are deductible as an ordinary business expense. An enrollment fee of \$35 is charged to all new members and to reinstate members inactive for more than 90 days.

<sup>†</sup>Prices listed are for Members. Go to [www.americanpayroll.org](http://www.americanpayroll.org) for Colleague and Non-member prices and cancellation policies.



**Credit for Recertification and Continuing Education:** The APA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors, through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org). The American Payroll Association's CPE sponsor identification number with NASBA is 103152. No prerequisites or advance preparation required. Course level: Update. Delivery method and Field of Study: Group-live, Taxes = 7.0; and Internet-based, Taxes = 6.0 CPE

For all program information, go to [www.americanpayroll.org/localtax.html](http://www.americanpayroll.org/localtax.html)

Last updated: June 2019

EMT: 9V

FOR OFFICE USE ONLY:

Date: \_\_\_\_\_ Order #: \_\_\_\_\_ Batch #: \_\_\_\_\_

Group #: \_\_\_\_\_ Check #: \_\_\_\_\_ C/P: \_\_\_\_\_ Total: \$ \_\_\_\_\_