

Payroll Issues for Multi-State Employers



**What should you expect
when your payroll travels
across state lines?**

15 one-day classes nationwide

**Webinar and Webinar On Demand
options also available!**

2019

COURSE LEARNING OBJECTIVES

- Understand the impact of federal tax reform on state withholding requirements
- Identify which state's income tax should be withheld from the employee's pay
- Understand the requirements to provide paid sick leave and family leave in new jurisdictions
- Understand the latest state and city predictive scheduling laws
- Know the states that do not allow the transfer of wages for state unemployment tax



CLASSROOM SCHEDULE

Arlington/Alexandria, VA - April 9	19MUL06C	Minneapolis, MN - April 8	19MUL01C
Atlanta, GA - April 8	19MUL03C	Nashville, TN - April 10	19MUL07C
Boston, MA - April 12	19MUL15C	New York, NY - April 11	19MUL12C
Chicago, IL - April 9	19MUL04C	Philadelphia, PA - April 10	19MUL09C
Dallas, TX - April 12	19MUL13C	Phoenix, AZ - April 9	19MUL05C
Denver, CO - April 8	19MUL02C	San Jose, CA - April 11	19MUL11C
Kansas City, MO - April 11	19MUL10C	Seattle, WA - April 12	19MUL14C
Los Angeles, CA - April 10	19MUL08C		

FOUR-SEGMENT WEBINAR SERIES

Earn up to 1.5 RCHs and 1.5 CPE credits for each segment attended. CPE credits are not available for Webinars On Demand.

SEGMENT 1 Regulations on Paying the Employee	SEGMENT 2 Wage and Hour and Child Support Issues	SEGMENT 3 State Income Tax Withholding Requirements	SEGMENT 4 State Unemployment Insurance and Other State Requirements	All Four Segments
Presented Live: April 24 Course Code: 19MUL01L (On Demand: 19MUL01R) Field of Study: Business Law	Presented Live: April 26 Course Code: 19MUL02L (On Demand: 19MUL02R) Field of Study: Business Law	Presented Live: May 1 Course Code: 19MUL03L (On Demand: 19MUL03R) Field of Study: Taxes	Presented Live: May 3 Course Code: 19MUL04L (On Demand: 19MUL04R) Field of Study: Taxes	Presented on dates as listed. Course Code: 19MUL00L (On Demand: 19MUL00R)



Credit for Recertification and Continuing Education: The American Payroll Association 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.learningmarket.org. APA's 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 CPE; and Internet-based, Taxes = 6.0 CPE.

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

- State vs. federal occupation exemptions
- State vs. federal white collar exemptions
 - State definitions of exempt employees
- Minimum wage laws
 - Rates
 - Tip credit
 - States prohibiting local minimum wage ordinances
- State overtime requirements
- State call-in time requirements
- State and city 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

- Telecommuters
- States following the Internal Revenue Code
- The impact of TCJA on states
- State income tax withholding on benefits
 - Group-term life insurance
 - Moving expenses
 - Section 125 and 401(k) plan contributions
- Supplemental withholding rates
- Employee withholding allowance certificate requirements
 - Military spouse exemption certificates

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 territory
- Voluntary contributions
- Joint account option
- Quarterly wage reporting requirements



State Disability Insurance

- Employee contributions
- Employer contributions
- Wage limits and contribution rates

Paid Family/Sick Leave

- State paid family/sick leave requirements
- County and city paid family/sick leave requirements
- States prohibiting local paid sick leave ordinances

Child Support

- State definitions of disposable earnings
- State requirements for implementing, withholding, and remitting
- State lump sum payment requirements

State Unclaimed Wages Rules

- Time period for abandoned wages
- Reporting and recordkeeping requirements

CPE Complaint Resolution Policy: The APA will make every effort to resolve complaints regarding NASBA compliance within a reasonable amount of time and in a confidential manner. A formal complaint must be submitted in writing and must set forth a statement of the facts and the specific remedy sought. Submit CPE complaints to: American Payroll Association, Attn: Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. Certification: (210) 226-4600. We have registered with the Texas State Board of Public Accountancy to meet the requirements of the continuing professional education rules covering maintenance of attendance records, retention of program outlines, qualifications of instructors, program content, physical facilities and length of class hours. This registration agreement does not constitute an endorsement by the Board as to the quality of the program or its contribution to the professional competence of the licensee.

Recertification Credit Hours (RCH) are awarded by the APA for pre-approved payroll learning events.

Please read our **policies for registration, transfers, substitution, cancellation, and refunds** at <https://info.americanpayroll.org/pdfs/tocs/event-policies.pdf>

2019 Payroll Issues for Multi-State Employers – Registration Form

Register online: www.americanpayroll.org/multistate.html
Registration: 7:30 a.m.–8:00 a.m. | Class: 8:00a.m.–3:45 p.m.

1 Registration

I would like to:

Register for the following *Payroll Issues for Multi-State Employers* class:

City: _____ Date: _____ Course Code: _____

Special Dietary Request:

Vegetarian Gluten-free Kosher Vegan
 Dairy Allergy Peanut Allergy Shellfish Allergy

I am an APA MEMBER\$489

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

Member's Name: _____

Member's ID #: _____

I would like to JOIN APA now and register for this course at the member rate\$778

Class Registration Fee at Member Rate\$489

Annual Membership Dues*.....\$254

One-Time Enrollment Fee.....\$35

TOTAL\$778

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

Register for the following Webinar or Webinar On Demand**:

	Live	On Demand	
Segment 1	<input type="checkbox"/> 19MUL01L	<input type="checkbox"/> 19MUL01R	\$195 [†]
Segment 2	<input type="checkbox"/> 19MUL02L	<input type="checkbox"/> 19MUL02R	\$195 [†]
Segment 3	<input type="checkbox"/> 19MUL03L	<input type="checkbox"/> 19MUL03R	\$195 [†]
Segment 4	<input type="checkbox"/> 19MUL04L	<input type="checkbox"/> 19MUL04R	\$195 [†]
All 4 Segments	<input type="checkbox"/> 19MUL00L	<input type="checkbox"/> 19MUL00R	\$489 [†]

You will receive course materials via email for each registered segment.

YOUR REGISTRATION INCLUDES:

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

2 Registrant Information

Registrant's Primary Address (Please print)

Ms. Mr. _____

Member ID #: _____

(Update your contact information at www.americanpayroll.org)

Title: _____

Organization: _____

Street Address: _____

City: _____

State/Province: _____ Country: _____

Zip + 4-Digit/Postal Code: _____ + _____

Phone: _____ 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: _____ + _____

Phone: _____ Fax: _____

(Area/Country Code)

(Area/Country Code)

Email: _____

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?

For all program information go to: www.americanpayroll.org/multistate.html

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

[†]Prices listed are for Members. Go to www.americanpayroll.org/multistate.html for Colleague and Non-Member prices, and cancellation policies.

**You may be required to pay sales tax on this item.

Please visit www.americanpayroll.org/sales-tax for a list of applicable sales tax.

Last updated: April 2019

EMT: MR/6

3 Payment Information

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

Currency Converter: www.xe.com

Three Enrollment Options:

Online Fax Mail
www.americanpayroll.org (210) 224-6038 To address below

I authorize the API Fund for Payroll Education, Inc. to CHARGE \$ _____ to 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

c/o Customer Service

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 • Visit: www.americanpayroll.org

FOR OFFICE USE ONLY:

Date: _____ Order #: _____ Batch #: _____ Group #: _____ Check #: _____ C/P: _____ Total: \$ _____