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!

Register online: www.americanpayroll.org/multistate.html
**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**

<table>
<thead>
<tr>
<th>Location, Date</th>
<th>Course Code</th>
<th>Location, Date</th>
<th>Course Code</th>
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<tbody>
<tr>
<td>Arlington/Alexandria, VA - April 9</td>
<td>19MUL06C</td>
<td>Minneapolis, MN - April 8</td>
<td>19MUL01C</td>
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<td>Atlanta, GA - April 8</td>
<td>19MUL03C</td>
<td>Nashville, TN - April 10</td>
<td>19MUL07C</td>
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<td>19MUL15C</td>
<td>New York, NY - April 11</td>
<td>19MUL12C</td>
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<td>Philadelphia, PA - April 10</td>
<td>19MUL09C</td>
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<td>19MUL13C</td>
<td>Phoenix, AZ - April 9</td>
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<td>San Jose, CA - April 11</td>
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<td>Seattle, WA - April 12</td>
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<td>Los Angeles, CA - April 10</td>
<td>19MUL08C</td>
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**FOUR-SEGMENT WEBINAR SERIES**

- **SEGMENT 1**
  Regulations on Paying the Employee
  - Presented Live: April 24
  - Course Code: 19MUL00L
  - (On Demand: 19MUL00R)
  - Field of Study: Business Law

- **SEGMENT 2**
  Wage and Hour and Child Support Issues
  - Presented Live: April 26
  - Course Code: 19MUL02L
  - (On Demand: 19MUL02R)
  - Field of Study: Business Law

- **SEGMENT 3**
  State Income Tax Withholding Requirements
  - Presented Live: May 1
  - Course Code: 19MUL03L
  - (On Demand: 19MUL03R)
  - Field of Study: Taxes

- **SEGMENT 4**
  State Unemployment Insurance and Other State Requirements
  - Presented Live: May 3
  - Course Code: 19MUL04L
  - (On Demand: 19MUL04R)
  - Field of Study: Taxes

- **All Four Segments**
  - 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

*Program subject to change without notice.
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 .............. 19MUL01L .................. 19MUL01R .............. $195†
  Segment 2 .............. 19MUL02L .................. 19MUL02R .............. $195†
  Segment 3 .............. 19MUL03L .................. 19MUL03R .............. $195†
  Segment 4 .............. 19MUL04L .................. 19MUL04R .............. $195†
  All 4 Segments ....... 19MUL00L .................. 19MUL00R .............. $489†

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

2 Registrant Information

Registrant’s Primary Address (Please print)
Ms.  Mr.  ——– (Update your contact information at www.americanpayroll.org)
Member ID #: ______________________________________________________________
Title: _________________________________________________________________
Organization: ____________________________________________________________
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 was it under? ______________________________________________

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: _________________________________________________________________

3 Payment Information

Payment in U.S. dollars must accompany registration form.
Currency Converter: www.xe.com

Three Enrollment Options:

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

- 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: __________
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: $ __________

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

- Dues are subject to change without notice and are nonrefundable. Membership is
  *Needed for new member enrollment

  Birth date: __________________ / __________ / __________

  Have you ever:

  - Purchased something from the APA?  —— Yes —— No
  - Had a membership with the APA?  —— Yes —— No
  - If yes, what was it under? ______________________________________________

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

  *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