

AMERICAN PAYROLL ASSOCIATION

2019

# PAYROLL TAX FORUM

What federal and state regulations  
will affect your payroll processing?

**15 One-Day Seminars Nationwide**

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

**AMERICAN  
PAYROLL  
ASSOCIATION**

Register online at [www.americanpayroll.org/taxforum.html](http://www.americanpayroll.org/taxforum.html)  
Earn up to 6 RCHs, 0.6 CEU, or 7 CPE when attending this course.



# PAYROLL TAX FORUM

## Learning Objectives

- Understand the implications of the Tax Cuts and Jobs Act for payroll professionals
- Prepare for the changes to the Form W-4 process and implementation
- Discover how to monitor tax deposits made by a third-party provider
- Know how to respond to employees' tax reform questions

## Classroom Schedule \*

Arlington/Alexandria, VA	June 20	19PTF11C
Atlanta, GA	June 21	19PTF14C
Boston, MA	June 17	19PTF02C
Chicago, IL	June 18	19PTF04C
Dallas, TX	June 21	19PTF13C
Denver, CO	June 17	19PTF03C
Houston, TX	June 20	19PTF10C
Los Angeles, CA	June 19	19PTF09C
Minneapolis, MN	June 17	19PTF01C
Nashville, TN	June 19	19PTF07C
New York, NY	June 18	19PTF05C
Philadelphia, PA	June 19	19PTF08C
Phoenix, AZ	June 18	19PTF06C
San Jose, CA	June 20	19PTF12C
Seattle, WA	June 21	19PTF15C

## Four-Segment Webinar Series

Attend this class as a four-segment webinar series!

### Segment 1: Legislative Actions

Presented Live: July 10; Course code: 19PTF01L  
(On Demand: 19PTF01R)

Field of Study: Taxes

### Segment 2: Legislative Agenda

Presented Live: July 12; Course code: 19PTF02L  
(On Demand: 19PTF02R)

Field of Study: Taxes

### Segment 3: Regulatory Actions, Agency Guidance, and Court Decisions

Presented Live: July 17; Course code: 19PTF03L  
(On Demand: 19PTF03R)

Field of Study: Business Law

### Segment 4: Annual Adjustments and Revisions to Forms and Publications

Presented Live: July 19; Course code: 19PTF04L  
(On Demand: 19PTF04R)

Field of Study: Taxes

**All Four Segments:** Presented on dates listed above. Course code: 19PTF00L  
(On Demand: 19PTF00R)

Earn up to 1.5 RCHs and 1.5 CPE credits for each segment attended. CPE credits for Webinars On Demand are not available. Delivery Method: Group Internet-Based.

No prerequisites or advance preparation required. Course Level: Overview. See individual segments for Fields of Study.

# Course Outline

## LEGISLATIVE ACTIONS

- Tax Cuts and Jobs Act
  - Tax rates effective 2018 – 2025
  - IRS federal income tax withholding calculator
  - Moving expenses included in income
  - Corporate tax deductions and credits affected
  - Impact on federal tax levies
- Affordable Care Act (Health Care Reform)
  - Extension of deadline to furnish Forms 1095-B and 1095-C
  - Employer shared responsibility payments FAQs

## 2019 LEGISLATIVE AGENDA

- President Trump's FY 2020 budget proposal
- Mobile workforce bill
- Uniform Law Commission's Uniform Wage Garnishment Act
- Proposed legislation

## FEDERAL AND STATE UNEMPLOYMENT INSURANCE TAXES

- 2018 FUTA credit reduction jurisdiction
- Possible 2019 FUTA credit reduction jurisdiction
- Status of state unemployment insurance trust fund balances

## REGULATORY ACTIONS AND AGENCY GUIDANCE

- Changes to Form W-4
- IRS proposes truncating SSNs on Forms W-2
- IRS proposes regulations that would count all information returns toward the 250-form electronic filing requirement
- IRS waives penalty for some taxpayers who underwithheld in 2018
- IRS provides relief for victims of natural disasters

- IRS issues transitional guidance on deduction for business meals
- IRS updates safe harbor explanations for rollover distributions
- IRS payment feature under 401(k) plan
- IRS offers guidance on ALEs that offer HRAs
- IRS issues final regulations on recordkeeping requirements for charitable contributions made by payroll deduction
- IRS to issue regulations on definition of qualified relative
- Update on the status of potential changes to the FLSA's white collar regulations
- DOL updates minimum wage for federal contractors
- DOL updates guidance, Q&As on credit for Paid Family and Medical Leave
- NACHA approves rules to expand same-day ACH transactions
- Appeals court denies penalty relief for failing to pay employment taxes
- Arbitration agreement bars FLSA overtime class action
- Restaurant owed employees overtime when it paid them daily rate
- Employer could not use fluctuating workweek with incentive payments
- Liquidation damages not allowed under both FLSA and NY labor law

## ANNUAL ADJUSTMENTS

- Social security and state wage bases
- Per diem rates and mileage
- Elective deferral and catch-up limits
- Flexible spending account limits
- Penalty amounts for information returns

## REVISIONS TO FORMS, PUBLICATIONS, AND REPORTING

- Circular E (Publication 15), Pubs. 15-A and 15-B
- Form 940
  - Schedule A and Schedule R
- Form 941
  - IRS guidance on research credit through payroll taxes
  - Schedules B, D, and R
- Form 941-X
- Forms 945 and 945-A
- Form W-2
  - SSA Online W-2/W-2c filing programs and AccuWage
- Form W-3
- Forms W-2c and W-3c
  - Use of Online Forms W-2c
- Form 8922
- Form W-4
- Substitute forms requirements
- Electronic filing (W-2, Employment Tax e-file)

Review complete course outline and register at [www.americanpayroll.org/taxforum.html](http://www.americanpayroll.org/taxforum.html)

# Payroll Tax Forum 2019 | Registration Form

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

# 1

## Registration

### I would like to:

Register for the following class:

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

I am an APA MEMBER. ID# \_\_\_\_\_ .....\$489

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

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

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

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

I would like to join APA now AND register at the member rate .....\$778

**Members save \$240 on course registration!**

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. ID# (if known) \_\_\_\_\_.....\$729

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

**Live On Demand**

Segment 1 .....  19PTF01L .....  19PTF01R .....\$195<sup>1</sup>

Segment 2 .....  19PTF02L .....  19PTF02R .....\$195<sup>1</sup>

Segment 3 .....  19PTF03L .....  19PTF03R .....\$195<sup>1</sup>

Segment 4 .....  19PTF04L .....  19PTF04R .....\$195<sup>1</sup>

All 4 Segments .....  19PTF00L .....  19PTF00R .....\$489<sup>1</sup>

Purchase the course workbook, *Payroll Tax Forum 2019*

Product Code: **PTFRB019**

I am an APA MEMBER ..... # \_\_\_\_\_ of copies @ \$489 = \$ \_\_\_\_\_

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

I am a COLLEAGUE of an APA member

(at the same street address) ..... # \_\_\_\_\_ of copies @ \$599 = \$ \_\_\_\_\_

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

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

I am NOT a member or colleague # \_\_\_\_\_ of copies @ \$729 = \$ \_\_\_\_\_

**TOTAL WORKBOOK COST \$ \_\_\_\_\_**

**All sales of the course workbook are final. No refunds will be made.**

### YOUR COURSE REGISTRATION INCLUDES:

- An individual copy of the course workbook: *Payroll Tax Forum 2019*
- 6 RCHs, 0.6 CEU, or 7 CPE credits
- On-site networking luncheon
- Continental breakfast during registration
- Refreshments during 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/taxforum.html](http://www.americanpayroll.org/taxforum.html)

(210) 224-6038

To address below

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

American Express

Discover

MasterCard

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Card is: (check one)  Corporate  Personal

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

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

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

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

I agree to the cancellation policies found at [www.americanpayroll.org](http://www.americanpayroll.org).

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

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

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

if you require special services, please call Customer Service at least 14 days in advance of the event.

### 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>1</sup>You will receive course materials via email for each registered segment.

Prices listed are for Members. Go to [www.americanpayroll.org](http://www.americanpayroll.org) 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](http://www.americanpayroll.org/sales-tax) for a list of applicable sales tax.

### Registration Confirmation and Specific Seminar Locations

You will receive a confirmation email with your registration and class date following receipt and processing of your completed registration form and payment. Specific class locations will be listed on APA's website, [www.americanpayroll.org](http://www.americanpayroll.org), at least 30 days before the seminar date. If you have not received a confirmation email one week prior to your seminar, please call (210) 224-6406, M - F, 8 a.m. - 6 p.m. CT. Please note: hotels may change from year to year.

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



**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=5.5; Business Law=1.5; and Internet-based, Taxes=4.5, Business Law=1.5 CPE credits.

Last updated: February 2019

EMT: 9V

FOR OFFICE USE ONLY:

Date: \_\_\_\_\_ Order #: \_\_\_\_\_ Cash Control #: \_\_\_\_\_

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

# 2

## Registrant Information (please print)

### Registrant's Primary Address

Name: Ms.  Mr.  \_\_\_\_\_

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, *Payroll Currentity*, and *PAYTECH-Digital*)

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

### Special Dietary Request:

Vegetarian

Gluten-free

Kosher

Vegan

Dairy Allergy

Peanut Allergy

Shellfish Allergy

Special dietary requests received less than two weeks from event start date cannot be guaranteed.

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