2020 Payroll Learning
Progression Series

Education designed for every stage of your payroll career.

1. Payroll Practice Essentials
   Ideal for new payroll professionals, tax, HR, benefits, and systems personnel

2. Intermediate Payroll Concepts
   Ideal for experienced payroll, HR, benefits, and systems professionals

3. Advanced Payroll Concepts
   Ideal for payroll managers, supervisors, systems support, and tax professionals

4. Strategic Payroll Practices
   Ideal for experienced payroll and tax professionals, managers, administrators, and directors

Virtual Classroom options available

Register today for classes nationwide or virtual classes at
www.americanpayroll.org/course-conf/progression
PAYROLL PRACTICE ESSENTIALS

Improve your organization’s efficiency with a solid foundation of essential payroll knowledge.

Payroll Practice Essentials is perfect for payroll professionals in the early stages of their careers. It provides a helpful baseline by teaching new payroll professionals how to calculate gross to net pay, withhold, deposit, and report federal employment taxes, and handle Forms W-4 and I-9 from new employees.

Individuals preparing for the Fundamental Payroll Certification (FPC) exam will find Payroll Practice Essentials extremely helpful.

Learn how to:
- Calculate gross to net pay
- Recognize taxable vs. nontaxable fringe benefits
- Withhold, deposit, and report federal income taxes
- Prepare and file Forms 941 and W-2

Intermediate Payroll Concepts is ideal for individuals on a career path to management. Payroll managers, payroll team leaders, and tax professionals require a more in-depth look into the payroll process and this course teaches how to tax and report employee fringe benefits, understand how to correctly tax and report third-party sick pay, and determine which state’s taxes to withhold when an employee works in multiple states.

Individuals preparing for the Certified Payroll Professional (CPP) exam will find Intermediate Payroll Concepts extremely helpful.

Learn how to:
- Tax and report third-party sick pay
- Determine when an employee is covered by the FLSA
- Manage within a team environment
- Determine which fringe benefits are taxable and how they affect payroll

2020 IN-PERSON CLASS

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2020 VIRTUAL CLASSROOM

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<td>March 31 - April 28</td>
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2020 VIRTUAL CLASSROOM

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This virtual class will meet for six two-hour sessions twice a week.

See www.americanpayroll.org/int-concepts.html

Earn up to: 21 RCHs, 1.8 CEUs, or 21 CPE credits for attending in-person classes. 18 CPE credits are available for the Virtual Classroom. No prerequisites required. Classroom Fields of Study: Taxes = 15, Business Law = 4, Communications = 2. Virtual Classroom Fields of Study: Taxes = 13.5, Business Law = 3.0, Communications = 1.5

Earn up to: 12 RCHs, 1.2 CEUs, or 12 CPE credits. No prerequisites required. Fields of Study: Taxes = 7.0, Business Law = 3.5, Communications = 1.5
### ADVANCED PAYROLL CONCEPTS

Avoid penalties and satisfy the IRS with accurate reporting.

Advanced Payroll Concepts is perfect for those responsible for protecting their organization’s compliance. Payroll managers, supervisors, systems support professionals, and tax professionals will benefit from this course's curriculum, which includes determining an employee’s white collar exemption status, making corrections with Forms W-2c and 941-X, and understanding the steps in payroll system implementation.

Individuals preparing for the Certified Payroll Professional (CPP) exam will find Advanced Payroll Concepts extremely helpful.

Learn how to:
- Apply the DOL white collar exemption tests
- Report offers of health coverage on Forms 1094-C and 1095-C
- Report and tax expatriate and nonresident alien employees
- Tax and report stock options

#### Date Course Code

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This virtual class will meet for six two-hour sessions twice a week.

See [www.americanpayroll.org/adv-concepts.html](http://www.americanpayroll.org/adv-concepts.html)

Earn up to: 12 RCHs, 1.2 CEUs, or 12 CPE credits.

**No prerequisites required.** Fields of Study: Taxes = 7.0, Business Law = 3.5, Communications = 1.5

### STRATEGIC PAYROLL PRACTICES

Identify payroll practice trends and learn how to implement them in your organization.

Strategic Payroll Practices helps those eager to run an efficient payroll department and measure its efficiency. This course teaches payroll professionals, managers, and directors how to develop the right employees, understand the cost of payroll and implement cost-reduction processes, and correctly tax and report items of executive compensation.

Individuals preparing for the Certified Payroll Professional (CPP) exam will find Strategic Payroll Practices extremely helpful.

Learn how to:
- Manage IRS and SSA notices and audits
- Develop a payroll department’s vision and mission statements
- Ensure proper taxation and reporting of executive compensation
- Understand trends in payroll practice and technology

#### Date Course Code

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This virtual class will meet for six two-hour sessions twice a week.

See [www.americanpayroll.org/strategic.html](http://www.americanpayroll.org/strategic.html)

Earn up to: 12 RCHs, 1.2 CEUs, or 12 CPE credits.

**No prerequisites required.** Fields of Study: Business Management & Organization = 5, Taxes = 5, Information Technology = 2
What Is Payroll?
- The nature and role of the profession
- Objectives of the payroll department

Determining Worker Type
- Types of workers
- Making the determination between employees and independent contractors
- Using Form SS-8
- Expatriates, nonresident aliens, resident aliens

What Do I Need From an Employee?
- Forms I-9 and W-4
- Social security numbers
- New hire reporting
- E-Verify

Fair Labor Standards Act
- Exempt and nonexempt employees
- Child labor restrictions

Employee Wages
- The federal and state minimum wage rates
- Tips and the tip credit
- Shift premiums
- Overtime
- Workweeks
- Penalties

Calculating Overtime Payments
- Regular rate of pay
- Overtime premium rate
- Piecework and commission
- Bonuses
- Multiple pay rates
- Overtime for salaried employees

Defining Time Worked
- Collecting time worked
- Waiting to work
- Preparing to work

Withholding Taxes
- Form W-4
- Federal income tax withholding
  - Methods
  - Supplemental wages
- Social security and Medicare tax withholding
- State and local income and unemployment tax withholding overview
- Employer-paid taxes and gross-ups
- Deceased employee’s tax withholding

Determining Tax Treatment of Employer-Paid Benefits
- IRS definition of compensation
- Taxable/nontaxable compensation
- Fair market value
- Nontaxable fringe benefits
- Prizes and awards
- Personal use of company vehicles
- Group-term life insurance
- Deferred compensation
  - Qualified and nonqualified plans
- Cafeteria (flexible benefit) plans
- Adoption assistance
- Affordable Care Act basics
- FMLA regulations and requirements

Voluntary and Involuntary Deductions
- Voluntary deductions
  - Wage assignments
  - Charitable contributions
  - Overpayments
- Involuntary deductions
  - Child support orders
  - Medical support orders
  - Federal tax levies
  - Creditor garnishments
  - Student loan garnishments
  - Federal agency loan garnishments
  - Priority of multiple withholding orders

Paying Employees
- Pay frequencies and timing
- Direct deposit
- Paying by check
- Payroll cards
- Unclaimed wages
- Pay vehicles, stopping checks, positive pay

Reporting Taxes and Wages
- Employer Identification Numbers
- Depositing federal taxes
- Form 941 and Schedule B (Form 941) preparation
- Federal and state unemployment tax overview
- Form 940 and Schedule A (Form 940) preparation
- Form W-2 preparation
- Form 1099-R
- Form 1099-MISC

Payroll Accounting
- Accounting basics and principles
- Double-entry accounting
- Accounting period
- Accruals and reversals

Payroll Systems, Auditing, and Record Keeping
- Employee and manager self-service
- Interfaced and integrated systems
- Reconciliations and control procedures
- System security
- Internal controls and audits
- Employee master file
- Record retention

The Payroll Profession
- Effective communication
- Principles of customer service
- Keeping up with changes affecting the payroll department
- Data and confidentiality breaches

*Program is subject to change without notice.
<table>
<thead>
<tr>
<th>Intermediate Payroll Concepts</th>
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<tbody>
<tr>
<td><strong>Course Outline</strong></td>
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</table>
| **Worker Classification Exemptions** | - Non job-related  
| - Statutory employees and nonemployees  
| - Section 530 - reasonable basis test  
| - Penalties for misclassification of employees  
| - Verification of employment eligibility using E-Verify  |
| **Fair Labor Standards Act Issues** | - Sick pay  
| - Third-party sick pay  
| - Form W-4S  
| - Taxation and reporting  
| - Form 8922, Third-Party Sick Pay Recap  
| **Multi-State Taxation Rules** | - Nexus  
| - State income taxation  
| - State of residence  
| - Reciprocity  
| - State unemployment taxes  
| - Employees working in more than one state  
| - Experience rating methods  
| - Wage bases  
| - Voluntary contributions  
| - Joint or combined accounts  |
| **Taxable/Nontaxable Compensation** | - Dependent care assistance plans  
| - Scholarships and tuition reduction  
| - Sick pay  
| - Third-party sick pay  
| - Form W-4S  
| - Taxation and reporting  
| - Form 8922, Third-Party Sick Pay Recap  
| **Benefits’ Impact on Payroll** | - Defined contribution plans  
| - 401(k) plans  
| - Profit sharing plans  
| **Federal Tax Reporting** | - Defined benefit plans  
| - Form W-4S  
| - Taxation and reporting  
| - Form 8922, Third-Party Sick Pay Recap  
| **Public Sector Employer Issues** | - Unemployment insurance  
| - 403(b) plans  
| - Election workers  
| - Jurors  
| - Social security and Medicare taxes  
| - Section 218 agreements  
| - Student FICA exception  
| **Payroll Accounting** | - Employee benefit cost statements  
| - Financial statements  
| - Balance sheet  
| - Income statement  
| - Statement of cash flow  
| - Notes to financial statements  
| **Payroll Relationship Dynamics** | - Team development  
| - Personality types  
| - Building a successful payroll team  
| - Influential communication  
| - Managing diversity  
| - Communicating in meetings  

*Program is subject to change without notice.*
3 ADVANCED PAYROLL CONCEPTS

Course Outline*

The Exempt Employee
- Coverage under the FLSA
- White collar exemptions
  - Administrative
  - Executive
  - Professional
  - Outside sales
- White collar exemption issues
  - Highly compensated employees
  - Salary basis
  - Allowable and improper deductions
- Collective bargaining agreements
- Managing wage and hour investigations
- Public contract acts
  - The Walsh-Healy Public Contracts Act
  - The Davis-Bacon Act
  - The Contract Work Hours and Safety Standards Act
  - The Service Contract Act
  - The Copeland Anti-Kickback Act

Family and Medical Leave Act
- Eligibility and covered employers
- Types of leave
- Notification requirements
- Intermittent leave
- Job restoration
- Benefits continuation
- Interaction of FMLA, cafeteria plans, and COBRA

Federal Tax Reporting
Corrections/Adjustments
- Correcting and replacing Forms W-2
- Completing Form W-2c
- Completing Form W-3c
- Adjustments for overpayments and underpayments
- Completing Form 941-X
- Reconciling wages and taxes
- Special wage payment reporting
- Electronic filing

Taxation of Employer-Paid Benefits
- Business travel expenses
- Stock options
  - Incentive stock options
  - Employee stock purchase plans
- Nonqualified stock options
- Nonqualified deferred compensation
  - Income taxation and reporting under Section 409A
  - Social security and Medicare taxation and reporting
- Health and welfare plans
  - Health insurance tax treatment
  - Benefits for same-sex spouses and domestic partners
  - Health Savings Accounts
  - Health Reimbursement Arrangements
  - Qualified Small Employer Health Reimbursement Arrangements
  - Paying COBRA
- Affordable Care Act and large employers
  - Full-time employees
  - Applicable large employer status
  - Employer shared responsibility payments
  - Completing Forms 1094-C and 1095-C
- Whole-life insurance
- Adoption assistance
- Advances and overpayments

Expatriate Taxation Overview
- Defining expatriates
- Federal income tax withholding
- Foreign earned income and housing cost exclusions
- Social security, Medicare, and FUTA taxation
- U.S. income tax treaties
- Totalization agreements
- Tax reimbursement policies
- Shadow payrolls

Resident and Nonresident Aliens
- Definition of alien status
- Taxation overview
- Form W-4 requirements
- Federal income tax withholding
- Social security and Medicare taxation
- Forms 1042, 1042-S, and 1042-T

Special Payroll Topics
- Paycards and paycheck issues
- Identity theft and the use of SSNs
- Non-tax deduction reporting
  - Charitable contributions
  - Escheatment
- Census reporting
- Multiple worksite reporting
- Pension payments and withholding

Payroll Systems
- Developing a process, procedures, and policies manual
- Interfaced vs. integrated system
- System implementation process
- Maintaining the payroll system
- Workflow
- System updates
- Post project plan review

Payroll Department Operations
- Internal controls
  - Phantom employees
  - Segregation and rotation of job duties
- Record keeping
- FLSA enforcement and penalties
- Sarbanes-Oxley Act compliance
- HIPAA records confidentiality
- Management practices
- Update department processes

Leading a Payroll Department
- Leadership concepts
- Management practices and theories
- Customer satisfaction surveys
Planning and Organizing Payroll Operations
- Values
- Vision
- Mission
- Aligning payroll's visions and missions
- Objectives/key results
- Management by planning
- Third-party relationships management (service vendors – contract management)
- Understanding business partners
- Project management
- Managing international relationships

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 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.
Registration

Please register me for the following class:
(Please check applicable price)

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<th>Colleague of APA Member</th>
<th>Non-Member</th>
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Name on Credit Card: __________________________
Signature of Cardholder: _______________________

I am a COLLEAGUE of an APA Member (at the same street address)
Colleague’s ID#: ____________________________
Member’s Name: ______________________________
Member’s ID#: ________________________________
I want to join APA now:
Annual Membership Dues’ $258 + One-Time Enrollment Fee $35 = $293

Summary
Class (checked above): $ _____________
Sales Tax (if applicable)**: $ _____________
Membership dues (if applicable): $ __________
Total Amount Paid: $ _____________

Registrant’s Primary Address
Name: Ms. ☐ Mr. ☐ ____________________________
Organization: ______________________________
Street Address: ______________________________
City: ____________________________ State/Province: ____________________________ Country: ____________________________
Zip + 4-Digit/Postal Code: ____________________________
Phone: ____________________________ Fax: ____________________________
Email: ____________________________

Special Dietary Request: ☐ Vegetarian ☐ Gluten-free ☐ Kosher
☐ Peanut Allergy ☐ Dairy Allergy ☐ Shellfish Allergy ☐ Vegan
☐ I have read the additional info for onsite meal requests found in the right column.

Need for new member enrollment
Birth date: ____________________________ / ____________________________ / ____________________________

Registrant’s Secondary/Home Address
Street Address: ______________________________
City: ____________________________ State/Province: ____________________________ Country: ____________________________
Zip + 4-Digit/Postal Code: ____________________________
Phone: ____________________________ Fax: ____________________________
Email: ____________________________

Have you ever:
Purchased something from the APA? ☐ Yes ☐ No
Had a membership with the APA? ☐ Yes ☐ No
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What was the company name? ____________________________

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

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Card #: ____________________________ Exp. Date: ____________________________
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I agree to the cancellation policies found at bit.ly/APA-policies

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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 is 103152. No prerequisites or advance preparation required. See individual course listings for credit information.

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American Payroll Association
660 North Main Avenue, Suite 100 • San Antonio, TX 78205-1217
Email: apa@americanpayroll.org • Visit: www.americanpayroll.org

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