

# 2021 PAYROLL TAX FORUM

COMPLIANCE

How will the continuing COVID-19 pandemic and the new Biden administration affect payroll compliance?

**LAWS**

**REGULATIONS**

**CONTROL**

**STANDARDS**

**POLICY**

**IN PERSON, INTERACTIVE CLASSROOM, WEBINAR, AND  
WEBINAR ON DEMAND OPTIONS STARTING IN JULY**



## LEARNING OBJECTIVES

- ✓ Learn about some of the priorities of the Biden administration that would affect payroll
- ✓ Understand the payroll-related provisions of the American Rescue Plan Act of 2021
- ✓ Learn about revisions to Forms 941, 941-X, and 7200
- ✓ Ensure you are reporting payments to independent contractors appropriately

## LIVE CLASSROOM\*

Earn up to 6 Recertification Credit Hours (RCHs), 0.6 Continuing Education Units (CEUs), or 7 Continuing Professional Education (CPE) credits. No advance preparation or prerequisites required. CPE Fields of Study Taxes=5.5, Business Law=1.5

July 19	2IPTF01C
July 20	2IPTF02C
July 20	2IPTF03C
July 21	2IPTF04C
July 21	2IPTF05C
July 22	2IPTF06C
July 22	2IPTF07C
July 23	2IPTF08C
July 26	2IPTF09C

## INTERACTIVE CLASSROOM\*

Earn up to 6 Recertification Credit Hours (RCHs), 0.6 Continuing Education Units (CEUs), or 7 Continuing Professional Education (CPE) credits. No advance preparation or prerequisites required. CPE Fields of Study Taxes=5.5, Business Law=1.5

July 19	2IPTF01Z
July 20	2IPTF02Z
July 21	2IPTF03Z
July 22	2IPTF04Z
July 23	2IPTF05Z

## FOUR-SEGMENT WEBINAR SERIES\*

### Segment 1: Legislative Actions and Agenda, Part 1

Presented Live: July 27

Course code: 2IPTF01L (On Demand: 2IPTF01R)

Field of Study: Taxes

### Segment 2: Legislative Actions and Agenda, Part 2

Presented Live: July 29

Course code: 2IPTF02L (On Demand: 2IPTF02R)

Field of Study: Business Law

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

Presented Live: August 3

Course code: 2IPTF03L (On Demand: 2IPTF03R)

Field of Study: Taxes

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

Presented Live: August 5

Course code: 2IPTF04L (On Demand: 2IPTF04R)

Field of Study: Taxes

### All Four Segments: Presented on dates listed above.

Course code: 2IPTF00L (On Demand: 2IPTF00R)

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

- Consolidated Appropriations Act, 2021
  - Extended FFCRA and CARES Act tax credits
  - Extended repayment period for deferred employees' social security tax
  - Temporary changes for flexible spending arrangements (FSAs)
  - Extension of income exclusion for employer payments of student loans
- American Rescue Plan Act of 2021
  - Extended FFCRA and CARES Act tax credits
  - COBRA tax credit
  - Increased dependent care assistance income exclusion

## 2021 LEGISLATIVE AGENDA

- Early Biden administration actions signal big potential payroll impacts
- Biden administration releases discretionary funding request for 2022
- Mobile workforce bill
- Proposed legislation

## FEDERAL AND STATE UNEMPLOYMENT INSURANCE TAXES

- 2020 FUTA credit reduction jurisdiction
- Possible 2021 FUTA credit reduction jurisdiction
- Status of state unemployment insurance trust fund balances

## REGULATORY ACTIONS AND AGENCY GUIDANCE

- COVID-19-related guidance
  - IRS updates COVID-19 FAQs
  - IRS issues guidance on employee retention credit
  - Department of Education extends federal student loan relief
  - IRS provides guidance on paying deferred social security tax
- IRS proposes regulation on deadlines for federally declared disasters
- DOL proposes changes and delays to FLSA tip regulations
- DOL proposes rescinding independent contractor and joint employer rules
- DOL ends PAID program
- CFPB issues advisory opinion on earned wage access programs

## COURT DECISIONS

- Supreme Court hears arguments on constitutionality of ACA
- Supreme Court declines to hear FLSA overtime case
- Appeals Court confirms that PEO could claim tax credits
- Appeals Court defines workweek under FMLA for rotational employees
- Court of Federal Claims rules employer failed to show reasonable cause for penalty abatement after owner has serious accident

## ANNUAL ADJUSTMENTS

- Social security and state wage bases
- DOL announces annual adjustments for FLSA and FMLA violations
- 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, 15-B, and 15-T
- Form 940
  - Schedule A and Schedule R
- Form 941
  - Schedules B, D, and R
- Form 941-X
- Form 8944
- 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
- Substitute forms requirements
- Electronic filing (W-2, Employment Tax e-file)
- Form W-4
- Notice 1392
- Forms W-4P and W-4R
- Forms 1099-MISC and 1099-NEC
- Form 7200

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

# Payroll Tax Forum 2021 | 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:  In Person  Interactive Classroom
- Date: \_\_\_\_\_ Course Code: \_\_\_\_\_
- I am an APA MEMBER. ID# \_\_\_\_\_ \$525
- I am a COLLEAGUE of an APA Member (at the same street address) \_\_\_ \$640
- Colleague's ID #: \_\_\_\_\_
- Member's Name: \_\_\_\_\_
- Member's ID #: \_\_\_\_\_
- I would like to join APA now AND register at the member rate \_\_\_ \$822

**Members save \$260 on course registration!**

Class Registration Fee at Member Rate.....\$525  
Annual Membership Dues\*.....\$262  
One-Time Enrollment Fee.....\$35  
**TOTAL.....\$822**

- I am not an APA Member or Colleague. ID# (if known) \_\_\_\_\_ \$785
- Register for the following Webinar or Webinar On Demand\*\*:
- |                | Live                              | On Demand                         |                    |
|----------------|-----------------------------------|-----------------------------------|--------------------|
| Segment 1      | <input type="checkbox"/> 21PTF01L | <input type="checkbox"/> 21PTF01R | \$199 <sup>1</sup> |
| Segment 2      | <input type="checkbox"/> 21PTF02L | <input type="checkbox"/> 21PTF02R | \$199 <sup>1</sup> |
| Segment 3      | <input type="checkbox"/> 21PTF03L | <input type="checkbox"/> 21PTF03R | \$199 <sup>1</sup> |
| Segment 4      | <input type="checkbox"/> 21PTF04L | <input type="checkbox"/> 21PTF04R | \$199 <sup>1</sup> |
| All 4 Segments | <input type="checkbox"/> 21PTF00L | <input type="checkbox"/> 21PTF00R | \$525 <sup>1</sup> |

#### YOUR COURSE REGISTRATION INCLUDES:

- An individual copy of the course workbook for in person classes
- 6 RCHs, 0.6 CEU, or 7 CPE credits upon completion
- On-site networking luncheon for in person classes
- Continental breakfast during registration for in person classes
- Refreshments during breaks for in person classes

## 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  Visa

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 [bit.ly/APA-policies](http://bit.ly/APA-policies)

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\\_Events@americanpayroll.org](mailto:APA_Events@americanpayroll.org) • Visit: [www.americanpayroll.org](http://www.americanpayroll.org)

Phone: (210) 224-6406 • M-F, 7 a.m.-5 p.m. CT

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

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

#### 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.

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. CPE credits are not available for webinars on demand.

Last updated: May 2021

EMT: 9V

#### FOR OFFICE USE ONLY:

Date: \_\_\_\_\_ Order #: \_\_\_\_\_ Batchl #: \_\_\_\_\_

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