

AMERICAN PAYROLL ASSOCIATION

# Payroll Issues for Multi-State Employers 2022



**How will it impact your payroll when your employees work across state lines?**

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**One-day classes available in six cities or through  
Interactive Virtual, Webinar, and Webinar on Demand**

**AMERICAN  
PAYROLL  
ASSOCIATION**

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

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**BSI**<sup>®</sup>

# Payroll Issues for Multi-State Employers 2022

## COURSE LEARNING OBJECTIVES

- Learn the impact of employees when crossing state lines to work
- Identify which state's income tax should be withheld from employee pay
- Learn paid sick leave and paid family leave requirements
- Understand non-child support garnishment withholding rules
- Know the states that do not allow the transfer of wages for state unemployment tax

## FOUR-SEGMENT WEBINAR SERIES

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

### SEGMENT 1

#### Regulations on Paying the Employee

DELIVERY	DATE	COURSE CODE
Webinar	April 20	22MUL01L
Webinar On Demand	April 22	22MUL01R

Field of Study: Business Law

### SEGMENT 2

#### Wage and Hour and Non-Child Support Garnishment Issues

DELIVERY	DATE	COURSE CODE
Webinar	April 22	22MUL02L
Webinar On Demand	April 26	22MUL02R

Field of Study: Business Law

### SEGMENT 3

#### State Income Tax Withholding Requirements

DELIVERY	DATE	COURSE CODE
Webinar	April 27	22MUL03L
Webinar On Demand	April 29	22MUL03R

Field of Study: Taxes

### SEGMENT 4

#### State Unemployment Insurance, Paid Leave, and Sick Leave Requirements

DELIVERY	DATE	COURSE CODE
Webinar	April 29	22MUL04L
Webinar On Demand	May 3	22MUL04R

Field of Study: Taxes = 1.0, Business Law = 0.5

## IN PERSON

DELIVERY	DATE	COURSE CODE
Alexandria, VA	April 4	22MUL01C
Chicago, IL	April 6	22MUL03C
Dallas, TX	April 6	22MUL04C
Los Angeles, CA	April 8	22MUL06C
Nashville, TN	April 5	22MUL02C
Phoenix, AZ	April 7	22MUL05C

## INTERACTIVE VIRTUAL

DELIVERY	DATE	COURSE CODE
Interactive Virtual	April 11	22MUL01Z
Interactive Virtual	April 12	22MUL02Z
Interactive Virtual	April 13	22MUL03Z
Interactive Virtual	April 14	22MUL04Z



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](http://www.learningmarket.org). APA's sponsor identification number with NASBA is 103152. No prerequisites or advance preparation required. Course level: Update. Delivery method: Group Internet Based or Group Live. Field of Study: Group Live: Business Law = 4.0, Taxes 3.0 CPE credits; and Internet-based: Business Law = 3.5, Taxes 2.5 CPE credits. No CPE credits are offered for on demand sessions.

# Payroll Issues for Multi-State Employers 2022

## 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

- Minimum wage laws
  - Rates
  - Tip credits
  - States prohibiting local minimum wage ordinances
- State overtime requirements
- State vs. federal white collar exemptions
  - State definitions of exempt employees
- State call-in time requirements
- State 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
- Remote workers
- States following the Internal Revenue Code
- State income tax withholding on benefits
  - Group-term life insurance
  - Moving expenses
  - Section 125 and 401(k) plan contributions
- Supplemental withholding rates
- Employee withholding certificate requirements

### 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
- Voluntary contributions
- Joint account option

- Quarterly wage reporting requirements

### State Disability Insurance/ Paid Family Leave

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

### Paid Sick Leave

- State, county, and city paid sick leave requirements
- New state paid leave requirements
- States prohibiting local paid sick leave ordinances

### Non-Child Support Garnishments

- State definitions of disposable earnings
- State requirements for withholding priority, payment remittance, administrative fees, and withholding limits

### State Unclaimed Wages Rules

- Time period for abandoned wages
- Reporting and recordkeeping requirements

### Impact of COVID-19

- Course book includes state resources

**CPE Complaint Resolution Policy:** The American Payroll Association 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 **Event Policies** found at [bit.ly/APA-policies](https://bit.ly/APA-policies), and the **Health and Safety Procedures** found at [bit.ly/H-S-Procedure](https://bit.ly/H-S-Procedure) which include providing proof of full COVID-19 vaccination for all in-person events.

# 2022 Payroll Issues for Multi-State Employers – Registration Form

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

## 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 ..... \$540

I am a COLLEAGUE of an APA Member (at the same street address) .... \$660

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

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

I would like to JOIN APA now and register for this course at the member rate ..... \$850

Class Registration Fee at Member Rate ..... \$540

Annual Membership Dues\* ..... \$275

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

**TOTAL ..... \$850**

I am not an APA Member or Colleague ..... \$810

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

	Live	On Demand	
Segment 1	<input type="checkbox"/> 22MUL01L	<input type="checkbox"/> 22MUL01R	\$199
Segment 2	<input type="checkbox"/> 22MUL02L	<input type="checkbox"/> 22MUL02R	\$199
Segment 3	<input type="checkbox"/> 22MUL03L	<input type="checkbox"/> 22MUL03R	\$199
Segment 4	<input type="checkbox"/> 22MUL04L	<input type="checkbox"/> 22MUL04R	\$199
All 4 Segments	<input type="checkbox"/> 22MUL05L	<input type="checkbox"/> 22MUL05R	\$540

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

### YOUR REGISTRATION INCLUDES:

- ✓ Up to 6 RCHs, 0.6 CEUs, or 7 CPE credits
- ✓ An individual PDF of the course workbook for Interactive Virtual classes, Webinars, and Webinars On Demand
- ✓ A printed course workbook for in-person classes
- ✓ Networking continental breakfast during registration, on-site networking luncheon with class attendees and instructor, and refreshments during breaks

## 2 Registrant Information

### Registrant's Primary Address (Please print)

Ms.  Mr.  \_\_\_\_\_

Member ID #: \_\_\_\_\_  
(Update your contact information at [www.americanpayroll.org](http://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](http://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](http://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](http://www.americanpayroll.org/sales-tax) for a list of applicable sales tax.

### Dietary Requests and Special Services

Dietary requests made within two weeks from class start date cannot be guaranteed. By requesting a dietary meal and indicating the meal functions you will be attending, you confirm that you will be eating your dietary meal purchased by APA on your behalf. There is no additional charge for the dietary meal(s), unless you elect not to eat it, fail to pick up the dietary meal, or eat a regular attendee meal in its place. In any of these instances, you will be invoiced \$50 for each dietary meal that you ordered. Dietary requests will be limited and will not be honored onsite. If you require special services, please call Customer Service at (210) 224-6406 at least 14 days in advance of the event.

Last updated: February 2022

EMT: 9V

## 3 Payment Information

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

Currency Converter: [www.xe.com](http://www.xe.com)

I agree to the Event Policies found at [bit.ly/APA-policies](http://bit.ly/APA-policies), and the Health and Safety Procedures found at [bit.ly/H-S-Procedure](http://bit.ly/H-S-Procedure) which include providing proof of full COVID-19 vaccination for all in-person events.

### Three Enrollment Options:

Online  Fax  Mail  
[www.americanpayroll.org/multistate.html](http://www.americanpayroll.org/multistate.html) (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, 7 a.m. – 5 p.m. CT

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

FOR OFFICE USE ONLY:

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