

AMERICAN PAYROLL ASSOCIATION

2022 PAYROLL LEARNING

PROGRESSION SERIES

Education designed for every stage of your payroll career

1

PAYROLL PRACTICE ESSENTIALS

Ideal for those new to payroll, tax, HR, benefits and systems personnel, and those in the payroll service industry

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

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PAYROLL
ASSOCIATION

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www.americanpayroll.org/course-conf/progression

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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 beneficial.

LEARN HOW TO:

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

Earn up to: 18 RCHs, 1.8 CEUs, or 21 CPE credits. No prerequisites required.

Classroom Fields of Study: Taxes = 15, Business Law = 4, Communications and Marketing = 2.0

2022 IN-PERSON CLASS

LOCATION	DATE	COURSE CODE
Chicago, IL	August 24 – 26	22PPE03C
Dallas, TX	September 19 – 21	22PPE04C
Orlando, FL	June 6 – 8	22PPE01C
San Jose, CA	October 19 – 21	22PPE05C
Seattle, WA	July 18 – 20	22PPE02C

2022 VIRTUAL CLASSROOM

DATE	COURSE CODE
March 7 – April 1	22PPE01V
July 6 – August 3	22PPE02V
August 8 – 26	22PPE03V
October 4 – November 1	22PPE04V

2022 INTERACTIVE CLASSROOM

DATE	COURSE CODE
April 12 – 14	22PPE01Z
April 20 – 22	22PPE02Z
June 27 – 29	22PPE03Z
September 14 – 16	22PPE04Z
October 11 – 13	22PPE05Z



www.americanpayroll.org/essentials.html

INTERMEDIATE PAYROLL CONCEPTS



Reduce costly penalties by reducing common payroll errors.

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 states' 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 valuable.

LEARN HOW TO:

- Tax and report third-party sick pay
- Determine how employees are affected by the FLSA
- Determine which fringe benefits are taxable and how they affect payroll
- Manage within a team environment

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 and Marketing = 1.5

2022 INTERACTIVE CLASSROOM

DATE	COURSE CODE
June 9 – 10	22IPC01Z
September 22 – 23	22IPC02Z

2022 VIRTUAL CLASSROOM

DATE	COURSE CODE
April 5 – 21	22IPC01V
August 2 – 18	22IPC02V

www.americanpayroll.org/int-concepts.html

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 valuable.

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

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 and Marketing = 1.5

2022 VIRTUAL CLASSROOM	
DATE	COURSE CODE
May 18 – June 3	22APC01V
September 19 – October 5	22APC02V

2022 INTERACTIVE CLASSROOM	
DATE	COURSE CODE
August 4 – 5	22APC01Z

www.americanpayroll.org/adv-concepts.html

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 advantageous.

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

Earn up to: 12 RCHs, 1.2 CEUs, or 12 CPE credits. No prerequisites required.

Fields of Study: Business Management & Organization = 5.0, Taxes = 5.0, Information Technology = 2.0

2022 VIRTUAL CLASSROOM	
DATE	COURSE CODE
July 12 – 28	22SPP01V

2022 INTERACTIVE CLASSROOM	
DATE	COURSE CODE
September 29 – 30	22SPP01Z

www.americanpayroll.org/strategic.html

1

PAYROLL PRACTICE ESSENTIALS

Course Outline*

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
- 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
- Payment methods
- Unclaimed wages
- Fraud prevention

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-MISC
- Form 1099-NEC

PAYROLL ACCOUNTING

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

PAYROLL SYSTEMS, AUDITING, AND RECORDKEEPING

- 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

2

INTERMEDIATE PAYROLL CONCEPTS

Course Outline*

WORKER CLASSIFICATION EXEMPTIONS

- 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

- Workweek exceptions
 - Reducing hours to offset overtime
 - Extra paydays in a calendar year
- Compensable time issues
 - Travel time
 - On-call time
 - Sleep time
 - Principal activities
 - Meetings and training sessions
 - Medical treatment and sick leave
 - Volunteer work
- FLSA limitations on employer deductions from pay
 - Employer deductions
 - Union dues
 - Board, lodging, and other facilities
 - Loans to employees
 - Uniforms
 - Salary advances and overpayments
 - Docked pay for missed work
 - Insurance bonds
 - Cash shortages

TAXABLE/NONTAXABLE COMPENSATION

- Fair market value
- Frequency of payment
- Special accounting rule
- Tips, tip reporting, and tip allocation
- Personal use of company aircraft

- Educational assistance
 - Job-related
 - Non job-related
 - Scholarships and tuition reduction
- Sick pay
 - Third-party sick pay
 - Form W-4S
 - Taxation and reporting
 - Form 8922, Third-Party Sick Pay Recap
- Memberships
- Conventions and entertainment
- Workers' compensation
- Military differential payments
- Retiree group-term life insurance
- Leave sharing plans
- Outplacement services
- Back pay awards
- Gift cards
- Employer-provided meals and lodging

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

BENEFITS' IMPACT ON PAYROLL

- COBRA
- Cafeteria plans
 - Qualified and nonqualified benefits
 - Deferral of compensation
 - Flexible spending arrangements
 - Grace periods and carryover plans
 - Health flexible spending arrangements
 - Dependent care assistance plans

- Deferred compensation plans
 - Defined benefit plans
 - Defined contribution plans
 - 401(k) plans
 - Profit sharing plans

FEDERAL TAX REPORTING

- Form W-2 reporting health coverage
- The effect of bankruptcy proceedings
- Form 945

PUBLIC SECTOR EMPLOYER ISSUES

- FLSA exception issues
 - White collar exemptions
 - Occasional and sporadic employment
 - Substitution and early relief
 - Compensatory time
 - Police and fire overtime exceptions
- 457(b) plans
- 403(b) plans
- Election workers
- Jurors
- Elected officials
- Social security and Medicare taxes
 - Section 218 agreements
 - Mandatory Medicare taxation
 - Student FICA exception

PAYROLL ACCOUNTING

- Reconciliations
- 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

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
- Holder in due course

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
- Recordkeeping
- 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

4

STRATEGIC PAYROLL PRACTICES Course Outline*

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
- Developing job requirements and staffing
- Writing job descriptions
- Interviewing candidates
- Performance feedback
- Taking corrective action
- Measuring employee development

PRIORITIZING YOUR TIME

- 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 considerations
- Employee and manager self-service
- Internet-based technologies
- Biometrics
- GPS technology
- Imaging and document storage
- Artificial intelligence/machine learning
- Bots, process automation, and chatbots

PAYROLL TECHNOLOGY SELECTION

- Technology and system selection considerations
 - Identifying the requirements
 - Common mistakes to avoid
 - Factors driving outsourcing

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
 - Forms 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
 - Mandatory flat rate 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
- Clawbacks

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