

AMERICAN PAYROLL ASSOCIATION

PAYROLL TAX

Forum 2022

HOW WILL THE EXPIRATION OF MANY COVID-19 RELIEF MEASURES and other legislative responses to new economic challenges affect payroll compliance?



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

**AMERICAN
PAYROLL
ASSOCIATION**

Register online at www.americanpayroll.org/taxforum.html

PAYROLL TAX *Forum* 2022

Learning Objectives

- Prepare for changes affecting payroll as COVID-19 relief measures expire or are extended
- Learn about revisions to Forms 941 and 941-X
- Understand the reporting requirements for revised Form W-4P and new Form W-4R
- Be aware of an increase in potential FUTA credit reduction states

In-Person Classroom *

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

June 27	Atlanta, GA	22PTF01C
June 27	Dallas, TX	22PTF02C
June 28	Nashville, TN	22PTF03C
June 28	Denver, CO	22PTF04C
June 29	Chicago, IL	22PTF05C
June 29	Los Angeles, CA	22PTF06C

Interactive Virtual Classroom

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

July 6	CDT	22PTF01Z
July 7	PDT	22PTF02Z
July 8	EDT	22PTF03Z

*Program is subject to change without notice.
Visit www.americanpayroll.org/taxforum.html for class start times.

Four-Segment Webinar Series

Segment 1: Annual Changes, Laws, and Executive Orders

Presented Live: July 12 | Course code: 22PTF01L
(On Demand: 22PTF01R)
Field of Study: Taxes

Segment 2: Unemployment Insurance Issues; Agency Regulatory Actions and Guidance

Presented Live: July 14 | Course code: 22PTF02L
(On Demand: 22PTF02R)
Field of Study: Business Law

Segment 3: 2022 Legislative Agenda; Essential Forms, Publications, and Reporting, Part 1

Presented Live: July 19 | Course code: 22PTF03L
(On Demand: 22PTF03R)
Field of Study: Taxes

Segment 4: Court Decisions; Essential Forms, Publications, and Reporting, Part 2

Presented Live: July 21 | Course code: 22PTF04L
(On Demand: 22PTF04R)
Field of Study: Taxes

All Four Segments: Presented on dates listed above.

Course code: 22PTF00L | (On Demand: 22PTF00R)

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

Course Outline

LAWS AND EXECUTIVE ORDERS

- 2022 fiscal year budget increases IRS funding
- President Biden signs executive order on digital assets
- Update on COVID-19 relief measures

2022 LEGISLATIVE AGENDA

- Treasury proposes clarifications for earned wage access
- Biden administration releases fiscal year 2023 budget
- House of Representatives passes SECURE Act 2.0
- Proposed legislation

UNEMPLOYMENT INSURANCE TAX ISSUES

- 2021 FUTA credit reduction jurisdiction
- DOL lists potential 2022 FUTA credit reduction jurisdictions
- Status of state unemployment insurance trust fund balances

AGENCY REGULATORY ACTIONS AND GUIDANCE

- COVID-19
 - Department of Education extends federal student loan relief
 - DHS ends COVID-19 policy for accepting expired documents
 - Status of remote inspection of Forms I-9
 - IRS adds FAQs on COVID-19 qualified leave wages

- IRS extends temporary policy allowing e-signatures
- IRS issues memo on TFRP penalties for COVID-19 deferral of payroll taxes
- IRS gives guidance on temporary increase for food, beverage deduction
- Nexus

- IRS proposes changes to ACA family-coverage and affordability rules
- FIRE system changes from the IRS
- Lawsuit filed over DOL's dual jobs final rule
- States file lawsuits over federal contractor minimum wage change
- DOL issues FAB on minimum wage for federal contractors
- DOL proposes updates to Davis-Bacon and Related Acts

COURT DECISIONS

- 10th Circuit rules employees' time was not de minimis
- Court rules bonuses do not bar use of fluctuating workweek
- IRS disagrees with court ruling that relocation benefits were exempt from tax under the RRTA
- IRS disagrees with 5th Circuit on which return triggers statute of limitations period
- Court rules employer could not force employee to work without pay

ANNUAL CHANGES

- 2022 high-cost locations for foreign housing exclusions
- SIFL rates for first half of 2022
- DOL announces annual adjustments for FLSA and FMLA violations
- DHS, DOJ adjust immigration-related civil penalties
- Standard mileage rate
- Elective deferral and catchup limits
- Flexible spending account limits
- Penalty amounts for information returns

ESSENTIAL FORMS, PUBLICATIONS, AND REPORTING

- Circular E (Publication 15), Pubs. 15-A, 15-B, and 15-T
- Form 940
 - Schedules A and R
- Form 941
 - Schedules B, D, and R
- Form 941-X
- Form W-2
 - SSA offers new option for uploading Form W-2 files
- Form W-3
- Forms W-2c and W-3c
- Substitute forms requirements
- Form W-4
- Notice 1392
- Forms W-4P and W-4R
- Forms 1099-MISC and 1099-NEC
- Forms 945 and 945-A
- Status of proposed regulations to lower the electronic filing threshold

Register at www.americanpayroll.org/taxforum.html

Payroll Tax Forum 2022 | Registration Form

Register online: www.americanpayroll.org/taxforum.html

1

Registration

I would like to:

Register for the following class: In Person Interactive Virtual Classroom

Date: _____ Course Code: _____

I am an APA MEMBER. ID# _____ \$540

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

Colleague's ID #: _____

Member's Name: _____

Member's ID #: _____

I would like to join APA now AND register at the member rate ____ \$850

**Members save
\$270 on course
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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. ID# (if known) _____ \$810

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

Live On Demand

Segment 1 22PTF01L 22PTF01R \$199[†]

Segment 2 22PTF02L 22PTF02R \$199[†]

Segment 3 22PTF03L 22PTF03R \$199[†]

Segment 4 22PTF04L 22PTF04R \$199[†]

All 4 Segments. 22PTF00L 22PTF00R \$540[†]

2

Registrant Information (please print)

Registrant's Primary Address

Name: Ms. Mr. _____

Title: _____

Organization: _____

Street Address: _____

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State/Province: _____ Country: _____

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Phone: _____ Fax: _____

(Area/Country Code)

(Area/Country Code)

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(For official APA communications, registration confirmations, Payroll Currently, 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

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State/Province: _____ Country: _____

Zip + 4-Digit/Postal Code: _____ + _____

Phone: _____ Fax: _____

(Area/Country Code)

(Area/Country Code)

Email: _____

YOUR COURSE REGISTRATION INCLUDES:

- A printed course workbook for in-person classes
- An individual PDF of the course workbook for Interactive Virtual classes, Webinars, and Webinars On Demand
- 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

Three Enrollment Options:

Online

Fax

Mail

www.americanpayroll.org/taxforum.html

(210) 224-6038

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660 North Main Avenue, Suite 100

San Antonio, TX 78205-1217

Email: APA_Events@americanpayroll.org • Visit: www.americanpayroll.org

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

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

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.

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

Prices listed are for Members. Go to 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 for a list of applicable sales tax.

For all program information go to: www.americanpayroll.org/taxforum.html



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.nasbaregistry.org. The American Payroll Association's CPE sponsor identification number with NASBA is 103152. No prerequisites or advance preparation required. Course level: Overview. 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 2022

EMT: 9V

FOR OFFICE USE ONLY:

Date: _____ Order #: _____ Batch #: _____

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