Do you know the rules for paying in multiple states?

15 one-day classes nationwide

Webinar and Webinar On Demand options also available!

Register online: www.americanpayroll.org/multistate.html
COURSE LEARNING OBJECTIVES:

- Understand state timing requirements for final pay
- Identify which state’s income tax should be withheld from the employee’s pay
- Understand the requirements to provide paid sick leave in California, New York City, and other jurisdictions
- Know state requirements when paying employees with payroll cards
- Know the states that do not allow the transfer of wages for state unemployment tax

CLASSROOM SCHEDULE

**FOUR-SEGMENT WEBINAR SERIES**

*Program subject to change without notice.*

**Earn up to 1.5 RCHs and 1.5 CPE credits for each segment attended.**

CPE credits are not available for Webinars On Demand.

**Segment 1: Regulations on Paying the Employee**
Presented Live: April 19
Course Code: 17MUL01L
(On Demand: 17MUL01R)
Field of Study: Business Law

**Segment 2: Wage and Hour and Child Support Issues**
Presented Live: April 21
Course Code: 17MUL02L
(On Demand: 17MUL02R)
Field of Study: Business Law

**Segment 3: State Income Tax Withholding Requirements**
Presented Live: April 26
Course Code: 17MUL03L
(On Demand: 17MUL03R)
Field of Study: Taxes

**Segment 4: State Unemployment Insurance and Other State Requirements**
Presented Live: April 28
Course Code: 17MUL04L
(On Demand: 17MUL04R)
Field of Study: Taxes

**All Four Segments:**
Presented on dates listed above.
Course Code: 17MUL00L
(On Demand: 17MUL00R)

Review complete course outline at www.americanpayroll.org/multistate.html
The APA’s Payroll Issues for Multi-State Employers helps payroll professionals understand when an employee working in multiple states is subject to each state’s income tax.

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
- State vs. federal occupation exemptions
- State vs. federal white collar exemptions
  - State definitions of exempt employees
- Minimum wage laws
  - Rates
  - Tip credit
  - States prohibiting local minimum wage ordinances
- State overtime requirements
- State call-in time requirements
  - Flexible schedule 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
- Telecommuters
- 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 allowance certificate requirements
  - Military spouse exemption certificates

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 states
- Voluntary contributions
- Joint account option
- Quarterly wage reporting requirements

State Disability Insurance
- Employee contributions
- Employer contributions
- Wage limits and contribution rates

Paid Family/Sick Leave
- State requirements to provide paid family/sick leave
- County and city requirements to provide paid family/sick leave
- States prohibiting local paid sick leave ordinances

Child Support
- State definitions of disposable earnings
- State requirements for implementing, withholding, and remitting

State Unclaimed Wages Rules
- Time period for abandoned wages
- Reporting and recordkeeping requirements

Find and register at www.americanpayroll.org/multistate.html

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2017 Payroll Issues for Multi-State Employers – Registration Form

Register online: www.americanpayroll.org/multistate.html • Registration: 7:30 a.m.—8:00 a.m. — Class: 8:00 a.m.—4:00 p.m.

Your Registration includes:
• An individual copy of the course workbook
• Up to 6 RCHs, 0.6 CEUs, or 7 CPE credits
• Networking continental breakfast during registration
• On-site networking luncheon with class attendees and instructor
• Refreshments during breaks

❶ 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
     • I am an APA MEMBER □ $465
     • I am a COLLEAGUE of an APA Member
       (at the same street address) □ $565
     • I would like to JOIN APA now and register for this course
       at the member rate □ $719
       Class Registration Fee at Member Rate □ $465
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       One-Time Enrollment Fee □ $35
       Total: □ $719
     • I am not an APA Member or Colleague □ $685

   □ Register for the following Webinar or Webinar On Demand:
     Live On Demand
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     Segment 2 □ $195†
     Segment 3 □ $195†
     Segment 4 □ $195†
     All 4 Segments □ $465†
     You will receive course materials via email for each registered segment.

   *Prices listed are for Members. Go to www.americanpayroll.org/multistate.html for Colleague and Non-Member prices, and cancellation policies.

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

*Prices are current at the time of publication. Prices are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. Members of the American Payroll Association receive PAYTECH magazine as part of their annual dues of $219, $50 of which is allocated for their subscription to PAYTECH, which is nonrefundable therefore. An enrollment fee of $35 is charged to all new members. 100% of APA membership dues are deductible as an ordinary business expense.

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