

PREPARING FOR YEAR-END AND 2021

With COVID-19 affecting your payroll operations, don't get caught off guard during what is sure to be the most complex year-end ever.

Choose from five specialty virtual classes to get you and your organization through 2020 and prepared for 2021.

***Classes begin
in October***

PAYROLL

**GOVERNMENT/
PUBLIC SECTOR**

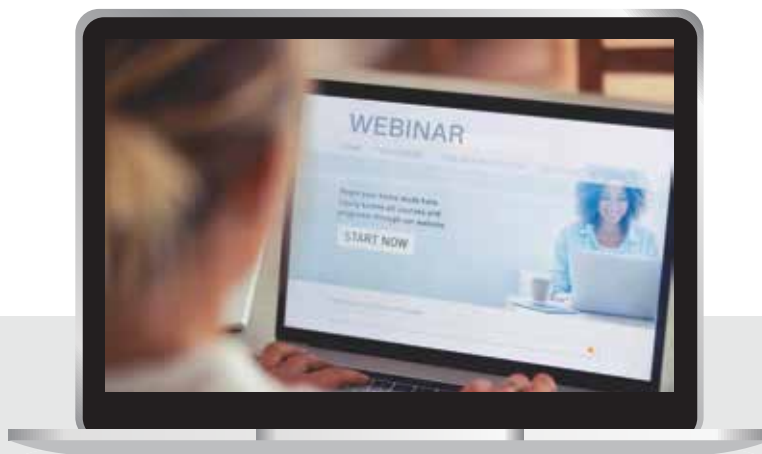
CANADIAN PAYROLLS

**ACCOUNTS PAYABLE/
DISBURSEMENTS**

ADVANCED PAYROLLS

Are you prepared for 2021?

With the end of 2020 fast-approaching and COVID-considerations that are sure to impact payroll professionals, it has never been more important to secure your preparations for payroll's year end and beginning of 2021. With new delivery methods and updated objectives covering the latest changes affecting payroll, APA's Preparing for Year-End and 2021 has everything you need to ensure a smooth transition into the new year.



WEBINARS, WEBINARS ON DEMAND, AND INTERACTIVE VIRTUAL

Get the year-end updates and checklists you need to stay in compliance with Preparing for Year-End and 2021 Webinars, Webinars on Demand, and a new Interactive Virtual delivery which allows attendees to address questions verbally to speakers and interact with peers via chat.

	INTERACTIVE VIRTUAL	WEBINAR	WEBINAR ON DEMAND
PAYROLL	X	X	X
GOVERNMENT/PUBLIC SECTOR	X	X	X
CANADIAN PAYROLLS	X	X	X
ACCOUNTS PAYABLE/ DISBURSEMENTS		X	X
ADVANCED PAYROLLS		X	X

PAYROLL

LEARNING OBJECTIVES:

- Learn how COVID-19-related legislation and agency guidance will continue to impact your organization
- Understand the IRS's proposed withholding regulations, which are consistent with the redesigned 2020 Form W-4
- Find out the latest developments in Flexible Spending Account (FSA) rules, including an increase in the maximum carryover amount

www.americanpayroll.org/PR

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GOVERNMENT/PUBLIC SECTOR

LEARNING OBJECTIVES:

- Learn how COVID-19-related legislation and agency guidance will continue to impact your organization
- Understand the IRS's proposed withholding regulations, which are consistent with the redesigned 2020 Form W-4
- Identify when government employees are subject to social security and Medicare taxes

www.americanpayroll.org/GV

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CANADIAN PAYROLLS

LEARNING OBJECTIVES:

- Understand the box-by-box instructions on T4, T4-A, and RL-1 tax slips
- Learn about federal and jurisdictional changes brought on by COVID-19
- Understand the year-end reconciliation process with the T-4 slips

www.americanpayroll.org/CA

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ACCOUNTS PAYABLE/DISBURSEMENTS

LEARNING OBJECTIVES:

- Understanding the new Form 1099-NEC
- Determine what information to report on Forms 1099-MISC vs. 1099-NEC
- Review the accounts payable annual checklist and processing timeline

www.americanpayroll.org/AP

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ADVANCED PAYROLLS

LEARNING OBJECTIVES:

- Understand executive compensation and taxable fringe benefits
- Explore alternative taxation methods
- Identify expatriate and nonresident alien taxation and reporting requirements

www.americanpayroll.org/AD

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PAYROLL

Address the complex changes in legislation and regulations that will affect the close of 2020 and the beginning of 2021.

THREE LEARNING OPTIONS:

INTERACTIVE VIRTUAL

Classes beginning October 26

Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.

Fields of Study: Taxes = 5.5, Business Law = 1.5

WEBINAR

4 segments beginning November 11

Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.

Fields of Study: Taxes = 5.5, Business Law = 1.5

WEBINAR ON DEMAND

4 segments available beginning November 25

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. No CPE Credits are available for on-demand webinars.

Please visit www.americanpayroll.org/PR for course details.

PAYROLL COURSE OUTLINE*

Year-end Preparation

- Year-end checklist, accumulators, and project plan
- Verifying social security numbers
- Social Security Administration's changes to reporting
- IRS fights tax refund fraud
- Verification of employee data, reconciliations, and year-end notices

State Regulations Impacting Year-end

- State Annual Reconciliation Return and Magnetic Media/Electronic Reporting
- State Unemployment and Disability Wage Bases

Annual Changes

- Social security wage base
- Social security/Medicare threshold for domestic employees and election workers
- Medicare tax rate
- Retirement plan changes

- Fringe benefit limitations
- Federal per diem and mileage rates
- Federal standard deduction
- Federal tax levies – Publication 1494
- Automobile rates
- Qualified transportation fringe benefit limits
- Information return and payee statement penalties
- Affordable Care Act annual adjustments
- Income exclusion for U.S. citizens living abroad
- Health Savings Account limits and definitions

Year-end Reporting and Taxation of Fringe Benefits

- Taxable fringe benefits
- Supplemental wages and grossing-up
- Moving expenses
- Group-term life insurance
- Awards, prizes, and gift cards

*Program is subject to change without notice.

PAYROLL COURSE OUTLINE* *CONTINUED*

- Qualified transportation fringe benefits
- Loans to employees
- Deferred compensation
- Cafeteria and flexible benefit plans
- Nonqualified stock options
- Dependent care benefits
- Adoption assistance
- Overpayments and repayments
- Forms 1094-C and 1095-C, third-party sick pay, W-2 retirement plan check box, and health insurance reporting

Government Issues Review

Legislative Actions

- COVID-19-Related Legislation
- IRS restructuring legislation includes payroll provisions

2020 Legislative Proposals

- Federal agency budgets and payroll impacts: what's funded, what isn't
- An update on Mobile Workforce legislation
- IRS issues proposed rules for federal income tax withholding
- IRS issues proposed rule for withholding on retirement, annuity payments
- IRS issues proposed rules for meals and entertainment expenses
- Other proposed legislation

Regulations and Guidance

- Latest information on COVID-19-related compliance requirements
- IRS finalizes rules to allow truncating SSNs on employee's W-2s
- IRS increases FSA carryover amount to \$550
- IRS issues final regulations for employer-provided vehicles
- IRS says no statute of limitations on assessing ESRP
- IRS issues guidance on qualified transportation fringe benefits

- DOL issues final rule for fluctuating workweek employees
- DOL finalizes rule for regular rate under FLSA
- DOL finalizes rule for joint employer status
- DOL issues final rule for retail or service establishments under FLSA
- DOL to stop automatically assessing liquidated damages in FLSA cases
- DOL issues opinion letters on FLSA topics

Court Decisions

- Supreme Court to hear ACA case
- Employers cannot fire individuals for being homosexual, transgender
- Court finds company liable for sending false information return to IRS
- Court finds attendance plan interfered with employee's FMLA leave
- Supreme Court allows state to criminally prosecute individuals for providing false information in connection with employment

Agency Initiatives

- DOL signs misclassification agreement with New Mexico
- SSA will not send 'No Match' letters in 2020
- Nacha confirms effective date for rules expanding same-day ACH

Forms Review and Revisions

- Form 941, Schedules B, D, and R
- Form 7200
- Form 941-X
- Forms W-2 and W-2c
- Forms W-3 and W-3c
- Form 940
- Form 1099-MISC and 1099-NEC
- Form 4419
- Form I-9
- Income Withholding Order (IWO)
- National Medical Support Notice

For those who are facing more complex taxation issues, register for the **Advanced Payrolls Preparing for Year-End and 2021** Webinar series today. See page 10 for more details.

GOVERNMENT/PUBLIC SECTOR

How will COVID-19-related legislation and agency guidance impact your organization?

THREE LEARNING OPTIONS:

INTERACTIVE VIRTUAL

Classes beginning November 13

Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.

Fields of Study: Taxes = 5.5, Business Law = 1.5

WEBINAR

5 segments beginning November 11

Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.

Fields of Study: Taxes = 5.0, Business Law = 2.0

WEBINAR ON DEMAND

5 segments available beginning November 25

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment.

No CPE Credits are available for on-demand webinars.

Please visit www.americanpayroll.org/GV for course details.

GOVERNMENT/PUBLIC SECTOR COURSE OUTLINE*

Year-end Preparation

- Year-end checklist, accumulators, and project plan
- Verifying social security numbers
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- Income exclusion for U.S. citizens living abroad
- Health Savings Accounts

Year-end Reporting and Taxation of Fringe Benefits

- Taxable fringe benefits
- Supplemental wages and grossing-up
- Moving expenses for military personnel on orders
- Group-term life insurance
- Awards, prizes, and gift cards
- Qualified transportation fringe benefits
- Loans to employees

GOVERNMENT/PUBLIC SECTOR COURSE OUTLINE* *CONTINUED*

- Deferred compensation
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- Form 1099-MISC and 1099-NEC
- Form 4419
- Form I-9
- Income Withholding Order (IWO)
- National Medical Support Notice

Government/Public Sector

Year-end Issues

- Election workers
- Jurors' compensation
- Elected officials
- Social security/Medicare coverage
- Social security offset
- Section 401(a) employer pick-up plans
- Converting sick leave to supplemental retirement benefits
- Section 457(b) plans
- Section 403(b) plans
- Differential military pay
- Military spouse's state income tax exclusion
- Use of vehicles by law enforcement officers
- Fair labor standards for state and local governments
- COVID-19 impact on government/public agencies (PPP loans, tax credits, etc)

CANADIAN PAYROLLS

Meet the challenges of Canadian year-end processing and avoid cross-border noncompliance penalties.

TWO-PART LEARNING OPTION:*

INTERACTIVE VIRTUAL

14 classes beginning November 18

WEBINARS ON DEMAND

Box-by-Box Federal Year-end Reporting – available beginning three days before the Interactive Virtual Class

Year-end Reconciliation – available beginning November 30

**Both options included in your registration. Earn up to 4.5 RCHs or 0.45 CEUs when attending both parts. This event does not qualify for CPE Credits.*

Please visit www.americanpayroll.org/CA for course details.

CANADIAN PAYROLLS COURSE OUTLINE*

Legislative Update: Year-end and New Year:

- Canada Pension Plan (CPP) rates
- Employment Insurance (EI) rates
- Basic Personal Amount (BPA) and TD1 forms
- Pension limits and Pension Adjustment values
- CRA garnishments temporary suspension
- Taxable benefit update

Jurisdictional Updates

- Minimum wages
- Temporary pandemic pay and bonuses for essential workers
- Provincial income tax changes
- Employment standards, workers' compensation, and health taxes

What's New in Quebec

- QPP rates, EI rate in Quebec, QPIP rates, and HSF rates
- COVID-19
- Changes to maternity and parental leave and adjustment to benefits

Box-by-box Federal Year-end Reporting

- Reconciling and balancing year-end
- Performing a pensionable and insurable earning review (PIER)
- Methods of filing tax slips and reporting deadlines and penalties

Quebec Year-end Reporting

- Deadlines and Penalties
- Reconciling and balancing year-end
- Step-by-step instructions for completing the RL-1 and RL-2 slip and summary

Year-end Reconciliation

- Reconciliation process to balance T4 slips to remittance account if 10% subsidy used
- Requirements to report CEWS payments

This course is presented with the cooperation of The Canadian Payroll Association.



ACCOUNTS PAYABLE/DISBURSEMENTS

Get the latest legislative and regulatory developments to address complex payment and reporting issues facing accounts payable professionals.

TWO LEARNING OPTIONS:

WEBINAR

4 segments beginning November 3

Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.

Fields of Study: Taxes = 5.0, Business Law = 1.0

WEBINAR ON DEMAND

4 segments available beginning November 17

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment.

No CPE Credits are available for on-demand webinars.

Please visit www.americanpayroll.org/AP for course details.

ACCOUNTS PAYABLE/DISBURSEMENTS COURSE OUTLINE*

Year-end Preparation

Year-Round Action Items List

- Reconciliations
- Information return filing deadlines
- Solicitation of payee information

Taxpayer Identification Numbers (TIN)

- Forms W-9
- "B" Notice processing

IRS Forms 1099 Matching Process

Taxations Issues Common to Accounts Payable

Independent Contractors

- Proper worker classification

Business Expenses

- Accountable vs. non-accountable plans
- Mileage allowance
- Taxation and reporting requirements

Reportable Payments After Death

Back Pay Awards

Escheatment, Legislation/Regulatory Updates, and Forms Review (part 1)

Escheatment

- State regulations
- COVID-19 updates

Legislation/Regulatory Actions

- Electronic forms filing threshold

Forms Review

State Filing Requirements Impacting Accounts Payable, Annual Changes, and Forms Review (part 2)

State Information Reporting

- Combined federal/state filing program

Annual Changes

- Per diem allowances
- Standard mileage rates
- Penalties

Forms Review

- NEW Form 1099-NEC
- Form 1099-MISC
- Form 945

ADVANCED PAYROLLS

For payroll professionals facing more complex benefit and taxation issues, this series addresses the latest.

TWO LEARNING OPTIONS:

WEBINAR

2 segments beginning December 1

Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.

Field of Study: Taxes

WEBINAR ON DEMAND

2 segments available beginning December 15

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. No CPE Credits are available for on-demand webinars.

Please visit www.americanpayroll.org/AD for course details.

ADVANCED PAYROLLS COURSE OUTLINE*

Advanced Year-end Issues

Alternative Taxation Methods

- Annualized income installment method
- Part-year method
- Cumulative wage method

Expatriate Taxation and Reporting

- Defining an expatriate
- Federal tax withholding
- Foreign earned income and housing exclusions

Nonresident Alien Taxation and Reporting

- Nonresident alien taxation
- Nonresident alien year-end processing
- Forms

Additional Medicare Tax

- Employee tax liability and employer tax withholding
- Forms W-2 and 941 reporting

Golden Parachute Payments

- IRS formula for payment
- Federal income taxation
- Additional excise tax

Issuing Multiple Forms W-2 to an Individual

- Acceptable circumstances enabling the filing of multiple forms
- When not to issue multiple Forms W-2
- As a result of a merger or consolidation

Advanced Fringe Benefit Issues

Reporting Executive Earnings

- Club membership dues
- Various life insurance policies
- Signing bonuses paid prior to commencement of employment

Nonqualified Deferred Compensation Plans

- Distribution restrictions
- Total amount deferred
- Calculating amounts includible in income
- Consequences of noncompliance with §409A

Unsubstantiated FSA Reimbursements

- Impact on FSA debit cards
- Demand of repayment of improper payments

Payroll's Role in Nondiscrimination Testing

- Group-term life insurance
- Deferred compensation plans – 401(k)

Exceptions for Military Reservists

- FSA qualified reservist distribution (QRD)
- Makeup contributions to qualified retirement plans and special W-2 reporting
- Military Spouses Residency Relief Act (MSRRA)

Preparing for Year-End and 2021 | Registration Form

Register online: www.americanpayroll.org/PFYE

Registration form with payment must be received **at least five business days** in advance of the course date to guarantee your registration.

1 Registration

I would like to:

Register for the following Interactive Virtual class:

Payroll Government/Public Sector Canadian Payrolls

Course Code: _____ Course Date: _____

I am an APA Member. ID# _____ \$505

I am a Colleague of an APA Member (at the same street address).....\$619
 Colleague's ID #: _____
 Member's Name: _____
 Member's ID #: _____

I would like to join APA now AND register at the member rate

Members save up to \$240 when registering for this class!	Class Registration Fee at Member Rate\$505
	Annual Membership Dues*\$258
	One-Time Enrollment Fee\$35
	TOTAL.....\$798

I am not an APA Member or Colleague. ID# (if known).....\$755¹

Please register me for the following Webinar or Webinar On Demand:
 Individual Webinars are \$195¹. All 4 segments in a series are \$505¹.

Course Code	Payroll	Gov't/Public Sector	AP/ Disbursements	Advanced
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

I would like to purchase the electronic format course materials for:

Payroll.....\$505¹

Government/Public Sector.....\$505¹

YOUR REGISTRATION INCLUDES:

- Course materials, including late breaking information
- See individual course for credit information.

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/PFYE (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 policies for registration, transfer, substitution, cancellation, and refunds found at bit.ly/APA-policies.

Purchase Order #: _____ (for government agencies/universities only)

Credit on Account

Make CHECK payable and mail to:

American Payroll Association
 660 North Main Avenue, Suite 100
 San Antonio, TX 78205-1217
Email: apa@americanpayroll.org • **Visit:** www.americanpayroll.org
Phone: (210) 224-6406 • M-F, 8 a.m.–6 p.m. CT

If you require special services, please call Customer Service at least 21 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 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: _____

*Membership dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. 100% of 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.

All sales of the course materials are final. No refunds will be made. Course materials for webinars will be emailed for each registered webinar segment.

¹Prices listed are for Members. Go to www.americanpayroll.org/PFYE for Colleague and Non-member prices and cancellation policies.

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. The American Payroll Association's CPE sponsor identification number with NASBA is 103152. No prerequisites or advance preparation required. Course level: Update, Delivery method: Group Live. See individual courses for Field of Study breakdown. No CPE credits for on demand webinars.

Complaint Resolution Policy: The APA 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 complaints to: American Payroll Association, Attn: Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. Certification: (210) 226-4600.

Last updated: October 30, 2020

EMT: 9V

FOR OFFICE USE ONLY:

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