

PREPARING FOR YEAR-END AND 2024

What changes has payroll experienced this year, and how will they affect your year-end processing?

Choose from five specialty courses to close out 2023 and prepare for 2024.

Payroll

Advanced Payrolls

Government/Public Sector

Canadian Payrolls

Accounts Payable/Disbursements



Are you prepared to close out 2023?

By attending PayrollOrg’s Preparing for Year-End and 2024, you will have everything you need to ensure a smooth year-end close and get a jump start on 2024. With multiple delivery methods and dates, you'll have the flexibility to attend the course that fits your needs.

Choose the best delivery option for you and your team!

Get the updates and year-end checklists you need to stay compliant with Preparing for Year-End and 2024. While in-person and interactive virtual classes allow students to verbally communicate with instructors, webinars allow for interactive online chat.

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	IN-PERSON	INTERACTIVE VIRTUAL	WEBINAR	WEBINAR ON DEMAND
PAYROLL	■	■	■	■
ADVANCED PAYROLLS			■	■
GOVERNMENT/PUBLIC SECTOR		■	■	■
CANADIAN PAYROLLS		■		■
ACCOUNTS PAYABLE/ DISBURSEMENTS			■	■

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PAYROLL

- Get the latest adjustments for 2024, including retirement plan contribution limits and SUI wage bases
- Understand how the lowered electronic filing threshold for information returns will impact your organization
- Be aware of an increase in potential FUTA credit reduction states

[Payroll.org/pr](https://payroll.org/pr)

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ADVANCED PAYROLLS

- Understand the treatment of executive compensation and complex fringe benefits
- Explore alternative tax withholding methods
- Comprehend expatriate and nonresident alien taxation and reporting requirements

[Payroll.org/ad](https://payroll.org/ad)

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GOVERNMENT/ PUBLIC SECTOR

- Get the latest adjustments for 2024, including retirement plan contribution limits and SUI wage bases
- Understand how the lowered electronic filing threshold for information returns will impact your organization
- Learn how Section 218 impacts FICA taxes

[Payroll.org/gv](https://payroll.org/gv)

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CANADIAN PAYROLLS

- Understand the box-by-box instructions on T4, T4A, and RL-1 tax slips
- Learn about federal and jurisdictional changes brought on by COVID-19
- Understand the year-end reconciliation process with the T4 slips

[Payroll.org/ca](https://payroll.org/ca)

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ACCOUNTS PAYABLE/ DISBURSEMENTS

- Review the accounts payable annual checklist and processing timeline
- Determine which information to report on Forms 1099 series and Form 945
- Understand how the lowered electronic filing threshold for information returns will impact your organization

[Payroll.org/ap](https://payroll.org/ap)

PAYROLL

Address the changes in legislation and regulations that will affect the close of 2023 and the beginning of 2024.

FOUR LEARNING OPTIONS			
IN-PERSON	INTERACTIVE VIRTUAL	WEBINAR	WEBINAR ON DEMAND
<p>Classes begin October 23</p> <p>Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.</p> <p>Fields of Study: Taxes = 5.5, Business Law = 1.5</p>	<p>Classes begin October 23</p> <p>Full-day classes or half-day classes on successive days.</p> <p>Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.</p> <p>Fields of Study: Taxes = 5.5, Business Law = 1.5</p>	<p>1st of 4 segments begins November 8</p> <p>Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.</p> <p>Fields of Study, for all 4 segments: Taxes = 5.0, Business Law = 1.0</p>	<p>1st of 4 segments available November 10</p> <p>Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.</p>

PAYROLL COURSE OUTLINE*

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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
- Medicare tax rate

- Retirement plan changes
- Fringe benefit limitations
- Federal per diem and mileage rates
- 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
- Group-term life insurance
- Awards, prizes, and gift cards

Please visit Payroll.org/pr for course details.

*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
- Moving expenses
- 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

Legislative and Regulatory Review

- Federal agency budgets and payroll impacts: what's funded, what isn't
- New lowered electronic filing threshold to take effect for 2024

- Update on retirement plan legislation (SECURE Act 2.0)
- Other proposed legislation
- Recent federal agency guidance and proposed regulations
- Court decisions providing clarity on payroll issues

Agency Initiatives

- Updates from the IRS, SSA, OCSS, and more federal agencies

Form Review and Revisions

- Form 941, Schedules B, D, and R
- Form 941-X
- Forms W-2 and W-2c
- Forms W-3 and W-3c
- Form 940

For a deeper dive into complex taxation issues, register for the [Advanced Payrolls Preparing for Year-End and 2024 Webinar series](#). See page 6 for more details.

ADVANCED PAYROLLS

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

TWO LEARNING OPTIONS

WEBINAR

1st of 2 segments begins December 7

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

Field of Study, for 2 segments: Taxes

WEBINAR ON DEMAND

1st of 2 segments available December 9

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.

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
 - IRS Pub. 2105

Advanced Fringe Benefit Issues

- Reporting executive earnings
 - Club membership dues
 - Various life insurance policies
 - Signing bonuses paid prior to commencement of employment
 - Bodyguard/chauffeur for security reasons
- Nonqualified deferred compensation plans
 - Distribution restrictions
 - Total amount deferred
 - 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)

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Please visit Payroll.org/ad for course details.

**Program is subject to change without notice.*

GOVERNMENT/PUBLIC SECTOR

How will legislative and regulatory issues affect government sector employers as 2023 comes to a close?

THREE LEARNING OPTIONS		
INTERACTIVE VIRTUAL	WEBINAR	WEBINAR ON DEMAND
<p>Classes begin November 6</p> <p>Earn up to 6.0 RCHs, 0.6 CEUs, or 7.0 CPE credits when attending this class.</p> <p>Fields of Study: Taxes = 5.0 Business Law = 2.0</p>	<p>1st of 5 segments begins November 8</p> <p>Earn up to 1.5 RCHs, 0.15 CEUs, or 1.5 CPE credits for each webinar segment.</p> <p>Fields of Study, for all 5 segments: Taxes = 6.5, Business Law = 1.0</p>	<p>1st of 5 segments available November 10</p> <p>Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.</p>

GOVERNMENT/PUBLIC SECTOR COURSE OUTLINE*

Year-End Preparation

- Year-end checklist, accumulators, and project plan
- Verifying social security numbers
- Social Security Administration’s changes to reporting
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- 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

Year-End Reporting and Taxation of Fringe Benefits

- Taxable fringe benefits
- Supplemental wages and grossing-up
- Group-term life insurance
- Awards, prizes, and gift cards
- Qualified transportation fringe benefits
- Loans to employees
- Deferred compensation
- Cafeteria and flexible benefit plans
- 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

Legislative and Regulatory Review

- Federal agency budgets and payroll impacts: what’s funded, what isn’t
- New lowered electronic filing threshold to take effect for 2024
- Update on retirement plan legislation (SECURE Act 2.0)
- Other proposed legislation

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GOVERNMENT/PUBLIC SECTOR COURSE OUTLINE* *Continued*

- Recent federal agency guidance and proposed regulations
- Court decisions providing clarity on payroll issues

Form Review and Revisions

- Form 941, Schedules B, D, and R
- Form 941-X
- Forms W-2 and W-2c
- Forms W-3 and W-3c
- Form 940

Government/Public Sector Year-End Issues

- Election workers
- Jurors' compensation
- Elected officials

- State/local benefits for volunteer emergency responders
- Section 281's impact on social security and medicare tax
- Defined benefit and contribution plans
- Fringe benefit compliance self-assessment
- Use of vehicles by law enforcement, public safety officers
- Tax treatment of differential military pay
- Fair labor standards for state and local governments
- Legislative, regulatory "hot topics" for government sector employers

Please visit Payroll.org/gv for course details.

CANADIAN PAYROLLS

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

TWO-PART LEARNING

INTERACTIVE VIRTUAL

See website for course schedule.

ADDITIONAL EDUCATION AS WEBINAR ON DEMAND

See website for course schedule.

Both options are included in your registration. Earn up to 4.0 RCHs or 0.40 CEUs when attending both parts. This event does not qualify for CPE credits. RCHs and CEUs are not available for Canadian On Demand courses.

CANADIAN PAYROLLS COURSE OUTLINE*

INTERACTIVE VIRTUAL

Federal Legislative Updates From Canada Revenue Agency and Service Canada

Budget 2023

- Canada Emergency Wage Subsidy (CEWS) extension
- Canada recovery hiring program
- Updates to electronic filing requirements for tax slips
- Removal of the requirement for handwritten signatures on certain forms
- Maintenance of flexible access to regular Employment Insurance (EI) benefits
- Extension of EI sickness benefits
- Defined Contribution (DC) pension plans, administrative amendments regarding contribution errors
- Canada Labour Code (CLC) Part III

Federal Legislative Updates

- Canada Pension Plan YMPE and rate enhancement
- EI Maximum Insurable Earnings and rate
- Projected EI rates through 2028
- Reduced EI program and multipliers
- TD1 basic exemptions and claim codes
- Updated TD1-IN
- RPP/RRSP/TFSA limits
- Year-end slip changes
- Taxable benefits update

Provincial Legislative Updates

- Minimum wage
- Bank holiday schedule
- Provincial tax changes
- New Brunswick
- Employment Standards updates

- New leaves, sick leave, and vaccination leave
- Worker's Compensation updates
- Provincial Health tax updates

Quebec Legislative Update

- Quebec Pension Plan (QPP) Year's Maximum Pensionable Earnings (YMPE) and rate
- QPP enhancement
- QPIP MIE and rate
- Health Services Fund (HSF) – total payroll and rates
- Taxable benefits updates
- Garnishment exemptions

WEBINAR ON DEMAND

Session 1

- 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

Session 2

- Payroll balancing and year-end reconciliations
 - Reconciliation process to balance T4 slips to remittance account if 10% subsidy used
 - Requirements to report CEWS payments

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Please visit Payroll.org/ca for course details.



This course is presented with the cooperation of The National Payroll Institute

*Program is subject to change without notice.

ACCOUNTS PAYABLE/DISBURSEMENTS

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

TWO LEARNING OPTIONS

WEBINAR

1st of 4 segments begins November 6

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

Fields of Study, for all 4 segments: Taxes = 5.0, Business Law = 1.0

WEBINAR ON DEMAND

1st of 4 segments available November 8

Earn up to 1.5 RCHs or 0.15 CEUs for each webinar on demand segment. CPE credits are not available for on-demand webinars.

ACCOUNTS PAYABLE/DISBURSEMENTS COURSE OUTLINE*

Segment 1: 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

Segment 2: Taxation Issues Common to Accounts Payable

- Independent contractors
 - Proper worker classification
- Educational expenses
 - Job-related
 - Non job-related
- Business expenses
 - Reimbursements for accountable vs. non-accountable plans
 - Mileage allowance
 - Taxation and reporting requirements
- Payment cards
- Other payments
 - Relocation
 - Deceased employees
 - Back pay awards
 - Retirement/pension distributions

Segment 3: State and Federal Reporting/ Filing Requirements (Forms Review), Garnishments, and Annual Changes

- State information reporting
 - Combined federal/state filing program
 - New hire reporting

- Federal information reporting/filing requirements
 - Forms 1099-MISC, 1099-NEC, 1099-K, 1099-R
 - Form 1096
 - Form 8809
 - Form 945
- Garnishments
 - Child support
 - Federal tax levies
- Annual changes
 - Mileage allowances
 - Per diem allowances
 - Standard mileage rates
 - Penalties

Segment 4: Escheatment, Legislative Agenda, Agency Regulatory Actions/ Guidance, Court Decisions, and Forms Requirements

- Escheatment
- Legislative agenda
 - Gig workers
 - Corporate income tax credits
- Agency regulatory actions and guidance
 - IRIS system
 - Backup withholding errors
- Court decisions
 - Worker misclassification
 - Tax matters
- Form requirements
 - Substitute forms
 - Electronic filing

**Program is subject to change without notice.*

Please visit Payroll.org/ap for course details.

Preparing for Year-End and 2024 | Registration Form

Register online: Payroll.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 class:

Payroll Advanced Payrolls Government/Public Sector
 Canadian Payrolls* AP/Disbursements

Date: _____ Course Code: _____

I am a PayrollOrg Member. ID# _____ US\$560

I am a COLLEAGUE of a PayrollOrg Member _____ US\$680
(at the same address street address)

Colleague's ID #: _____
Member's Name: _____
Member's ID #: _____

I would like to join PayrollOrg now AND register at the member rate..... US\$893

Members save up to US\$270 when registering for this class!

Class Registration Fee at Member Rate.....	US\$560
Annual Membership Dues**.....	US\$298
One-Time Enrollment Fee.....	US\$35
Total.....	US\$893

I am not a PayrollOrg Member or Colleague. ID # _____ (if Known).....US\$830

Please register me for the following Webinar or Webinar On Demand:
Individual Webinars are US\$199. All segments in a series are US\$560.†

***All Canadian Payrolls classes are US\$560, regardless of a Membership status.**

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

YOUR REGISTRATION INCLUDES:

- Course materials, including late breaking information
- In-Person classes include onsite networking continental breakfast, luncheon, and morning and afternoon refreshment breaks
- 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
Payroll.org/pfye +1 210 224 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: _____

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

Credit on Account

Make CHECK payable and mail to:

PayrollOrg
660 North Main Avenue, Suite 100
San Antonio, TX 78205-1217 USA
Email: CustomerService@payroll.org • **Visit:** Payroll.org
Phone: +1 210 224 6406 • M–F, 7 a.m. – 5 p.m. CT

If you require special services, please call Customer Service at least 21 days in advance of the event.

I have read and agree to the Event Policies found at Payroll.org/policies.

2 REGISTRANT INFORMATION (please print)

Registrant's Primary Address

Name: _____
Title: _____
Organization: _____
Street Address: _____
City: _____
State/Province: _____ Country: _____
Zip + 4-Digit/Postal Code: _____ + _____
Phone: _____ Fax: _____
(Area/Country Code) (Area/Country Code)

Email: _____
(For official PayrollOrg communications, registration confirmations, Payroll Currently, and PAYTECH-Digital)

Please indicate if you are: CPA PA (For NASBA reporting purposes)

Needed for account verification

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 US\$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.

†Prices listed are for Members. Go to Payroll.org/pfye for Colleague and Non-member prices.

 **Credit for Recertification and Continuing Education:** PayrollOrg 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. PayrollOrg's CPE sponsor identification number with NASBA is 103152. No prerequisites or advance preparation required. Course level: Update, Delivery method: Group Live or Group Internet Based. See individual courses for Field of Study breakdown. No CPE credits for on demand webinars.

Complaint Resolution Policy: PayrollOrg 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: PayrollOrg, Attn: Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217 USA. Certification: +1 210 226 4600.

Last updated: July 2023 **EMT: 9V**

FOR OFFICE USE ONLY:

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