

# FOR **PREPARING** **YEAR-END** AND 2017

*Choose from one comprehensive or four specialty courses to get you and your organization through 2016 and prepared for 2017.*



## Payroll

### Specialty Courses



**Government/  
Public Sector**



**Canadian  
Payrolls**



**Accounts  
Payable/  
Disbursements**



**Advanced  
Payrolls**



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# What's the secret to a successful year-end? **Preparation!**

## Payroll

### Learning Objectives:

- Learn how employers can effectively prepare to file Forms W-2 with SSA by January 31
- Review how fringe benefit taxation will impact W-2 and 941 reporting
- Apply the new same-day deposit rules to direct deposit payments
- Learn how the IRS is using payroll year-end reporting to fight tax refund fraud

**One-Day Seminar | Webinar | Webinar On Demand | Course Book**

4,11



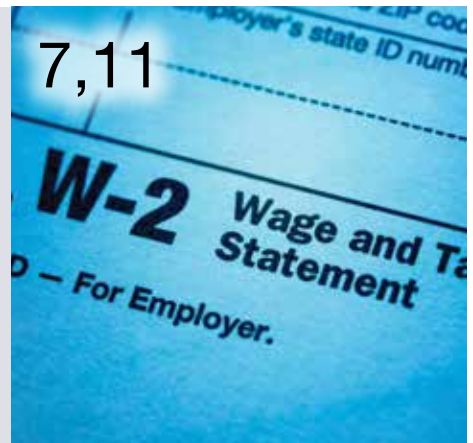
## Government/Public Sector

### Learning Objectives:

- Learn how employers can effectively prepare to file Forms W-2 with SSA by January 31
- Review how fringe benefit taxation will impact W-2 and 941 reporting
- Apply the new same-day deposit rules to direct deposit payments
- Identify when government employees are subject to social security and Medicare taxes

**One-Day Seminar | Webinar | Webinar On Demand | Course Book**

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## Canadian Payrolls

### Learning Objectives:

- How to avoid PIER reports and additional compliance penalties
- Box-by-box instructions on T4, T4A, and RL-1 slips
- Details on federal and provincial compliance changes for 2017, including requirements for the new Ontario Retirement Pension Plan (ORPP)
- Provincial updates from a payroll perspective including new job protected leaves under Employment Standards legislation

**One-Day Seminar | Webinar | Webinar On Demand | Course Book**

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Familiarize yourself with new changes for year-end filing, avoid penalties, and develop an efficient year-end processing plan by enrolling in courses covering Payroll, Government/Public Sector, Canadian Payrolls, Accounts Payable/Disbursements, and Advanced Payrolls.

## Accounts Payable/Disbursements

### Learning Objectives:

- Determine the information required to correctly prepare Forms 1099-MISC
- Be able to file Forms 1099-MISC with IRS by January 31
- Classify a worker as an employee or independent contractors
- Identify how accounts payable is impacted by the Foreign Account Tax Compliance Act

**Webinar | Webinar On Demand**



## Advanced Payrolls

### Learning Objectives:

- Understand the common paymaster rules
- Identify special expatriate and nonresident alien taxation and reporting requirements
- Understand taxation and reporting of executive compensation
- Identify when contributions to Health Savings Accounts are reported on Form W-2

**Webinar | Webinar On Demand**



## Webinars and Webinars On Demand

Get the year-end updates and checklists you need, when you need them, with Preparing for Year-End and 2017 Webinars and Webinars on Demand.

## Course Materials

For even more convenience, you can order the course materials for these courses:

- Payroll Preparing for Year-End and 2017
- Government/Public Sector Preparing for Year-End and 2017
- Canadian Payrolls Preparing for Year-End and 2017



# Payroll

Preparing for Year-End and 2017

All employers must file Forms W-2 with SSA by January 31. Are you prepared?



This course will discuss how to effectively prepare for filing required forms, use new direct deposit rules, review the effect of fringe benefit taxation, and understand how the IRS is using payroll year-end reporting to fight tax refund fraud.

Earn up to: 6 RCHs, 0.6 CEU, or 7 CPE Credits Fields of Study: Taxes = 5, Business Law = 2

## 50 One-Day Classes Nationwide

| CITY                 | DATE       | CODE     | CITY               | DATE       | CODE     |
|----------------------|------------|----------|--------------------|------------|----------|
| Albuquerque, NM      | October 24 | 16PYE23C | Nashville, TN      | October 28 | 16PYE34C |
| Atlanta, GA          | October 31 | 16PYE37C | New Orleans, LA    | October 20 | 16PYE16C |
| Baltimore, MD        | October 21 | 16PYE18C | New York, NY       | October 18 | 16PYE06C |
| Bloomington, MN      | October 17 | 16PYE03C | Newark, NJ         | October 19 | 16PYE10C |
| Boston, MA           | October 17 | 16PYE02C | Newport Beach, CA  | October 27 | 16PYE32C |
| Charlotte, NC        | October 27 | 16PYE31C | Omaha, NE          | November 3 | 16PYE45C |
| Chicago, IL          | October 20 | 16PYE15C | Orlando, FL        | October 19 | 16PYE12C |
| Chicago, IL          | November 1 | 16PYE39C | Philadelphia, PA   | October 20 | 16PYE14C |
| Cincinnati, OH       | October 26 | 16PYE27C | Philadelphia, PA   | November 2 | 16PYE43C |
| Cleveland, OH        | November 4 | 16PYE49C | Phoenix, AZ        | October 25 | 16PYE26C |
| Columbus, OH         | October 25 | 16PYE24C | Pittsburgh, PA     | November 3 | 16PYE46C |
| Dallas/Ft. Worth, TX | November 3 | 16PYE47C | Portland, OR       | October 20 | 16PYE13C |
| Denver, CO           | November 4 | 16PYE48C | Raleigh, NC        | October 26 | 16PYE28C |
| Des Moines, IA       | November 2 | 16PYE42C | Reston, VA         | October 24 | 16PYE22C |
| Detroit, MI          | October 24 | 16PYE21C | Richmond, VA       | October 25 | 16PYE25C |
| Green Bay, WI        | October 18 | 16PYE07C | Salt Lake City, UT | October 17 | 16PYE01C |
| Houston, TX          | October 21 | 16PYE20C | San Antonio, TX    | November 2 | 16PYE44C |
| Houston, TX          | November 1 | 16PYE41C | San Diego, CA      | October 26 | 16PYE29C |
| Indianapolis, IN     | October 27 | 16PYE30C | San Francisco, CA  | October 28 | 16PYE35C |
| Kansas City, MO      | October 21 | 16PYE19C | San Jose, CA       | October 19 | 16PYE09C |
| Los Angeles, CA      | October 18 | 16PYE05C | Seattle, WA        | October 21 | 16PYE17C |
| Louisville, KY       | October 28 | 16PYE33C | St. Louis, MO      | October 31 | 16PYE38C |
| Miami, FL            | October 17 | 16PYE04C | Tampa, FL          | October 18 | 16PYE08C |
| Milwaukee, WI        | October 19 | 16PYE11C | Tulsa, OK          | November 4 | 16PYE50C |
| Minneapolis, MN      | October 31 | 16PYE36C | Washington, DC     | November 1 | 16PYE40C |

For those who are facing more complex taxation issues, register for the **Advanced Preparing for Year-End and 2017 Webinar** series today. **See page 12 for more details.**

# Payroll Course Outline\*

## Year-end Preparation

- Year-end checklist
- Year-end accumulators
- Year-end project plan
  - Verifying social security numbers  
IRS penalties for employee name/  
SSN mismatches
  - SSA's Social Security Number  
Verification Service
- Social Security Administration's  
changes to reporting
  - Electronic reporting
  - Use of AccuWage
  - Due dates
- IRS fights tax refund fraud
  - W-2 verification code test
  - IRS expands voluntary disc  
verification program
  - IRS and states warn payroll  
professionals of phishing scheme  
involving W-2s
- Verification of employee data
- Reconciliations
  - Wage and tax
  - Bank
  - General ledger
  - Worksheets
  - Accumulator reset
- Employee year-end notices
  - Form W-4
  - Request consent to provide eForms  
W-2 & 1095-C to employees
  - Earned Income Credit notification –  
federal and state
  - W-2 & 1095-C information memos
  - Charging fees for duplicate Forms  
W-2 & 1095-C
  - Form W-2c checklist
- Payroll and programmer W-2  
electronic filing checklist

## State Regulations Impacting Year-end

- State Annual Reconciliation Return  
Chart
- State Magnetic Media/Electronic  
Reporting
- State Unemployment Wage Base Chart
- State Unemployment Insurance Trust  
Fund Status
  - 2015 and 2016 FUTA credit  
reduction states
- State Unemployment Voluntary  
Contributions
- State Disability Wage Bases and  
Tax Rates Chart

## Annual Changes

- Social security wage base and tax rate
- Social security/Medicare threshold  
for domestic employees and election  
workers
- Social security earnings limit
- Medicare tax rate
- Retirement plan changes/cost-of-living  
adjustments
- Fringe benefit limitations
  - Adoption assistance programs
  - Definition of control employee
  - Medical FSA contribution limit
- Federal per diem allowances
- Federal standard mileage rates
- Federal standard deduction and  
personal exemption values
- Federal tax levies – Publication 1494
- Standard Industry Fare Level rates
- Automobile rates
  - Cents-per-mile
  - Luxury car value
  - SUV and fleet value
  - Annual lease value table
  - Commuting value
- Qualified transportation fringe benefit  
limits
- Information return and payee  
statement penalties
- Affordable Care Act
  - Employer shared responsibility  
penalty amounts
  - Affordability percentages
- Income and housing exclusions for  
U.S. citizens living abroad
- Health Savings Accounts
  - Contribution limits
  - Definition of high deductible health  
plan
- Archer Medical Savings Accounts

## Year-end Reporting and

### Taxation of Fringe Benefits

- Taxable fringe benefits
  - When fringe benefits are considered  
paid
  - Withholding on fringe benefits
  - Special accounting rule
  - Depositing taxes on fringe benefits
- Supplemental wages
  - Federal supplemental wage  
definition
  - Federal supplemental tax rate
  - State supplemental tax rates

- Grossing-up
- Moving expenses
- Group-term life insurance
- Awards, prizes, and gift cards
- Qualified transportation fringe benefits
- Loans to employees
- Deferred compensation
  - Qualified plans
  - Nonqualified plans – taxation  
and reporting
- Cafeteria plans and flexible benefit  
plans
- Nonqualified stock options
- Dependent care benefits
- Adoption assistance
- Year-end reporting issues
  - Third-party sick pay reporting
  - Reporting back pay
  - Reporting special wage payments
  - Overpayments and repayments
  - Retirement plan check box on  
Form W-2
  - Health insurance reporting on  
Form W-2
  - Forms 1094-C and 1095-C

## Government Issues Review

### Legislative Actions

- Protecting Americans from Tax Hikes  
Act of 2015
  - Transit benefit parity for 2015  
and beyond
  - Accelerated Form W-2/W-3  
deadlines
  - Truncated SSNs
  - Safe harbor for de minimis errors  
on information returns and payee  
statements
  - New procedures for issuing and  
maintaining valid ITINs
  - Military differential pay
  - Work Opportunity Tax Credit  
extension
  - Payments to work college students
  - SIMPLE IRA rollovers
  - Motion picture employees
- Consolidated Appropriations Act, 2016
  - E-Verify extended
  - Dual change of address notifications  
for filers of employment tax returns
  - Special consideration to Offers of  
Compromise for victims of payroll  
service provider fraud
  - ACA Cadillac tax delay to 2020
  - Overtime exemption for insurance  
claims adjusters in disaster areas

\*Program is subject to change without notice.

## Payroll Course Outline\* *continued*

### 2016 Legislative Agenda

- Obama Administration's fiscal 2017 budget proposals
  - Proposal impacting electronic filing of tax returns
  - Quarterly wage reporting
  - W-2 reporting of employer contributions to defined contribution plans
  - Equalize charitable use mileage rate and medical/moving mileage rates
  - Tax proposals impacting high earners
  - Requiring a certified TIN from contractors
  - Expand TIN matching
  - Reinstate FUTA surtax and make it permanent
  - Increase FUTA wage base and reform FUTA credit reduction rules
  - Expand access to and development of retirement plans
  - Automatic enrollment in IRAs
  - Worker classification issues
  - Repeal FICA tip credit
  - Expand and extend tax credits
  - Support, enhance, and expand E-Verify
  - State paid family and medical leave programs
- Proposed legislation
  - Expanded access to paid sick and family leave
  - Amend/repeal Affordable Care Act provisions
  - FLSA amendments
  - Paid time off
  - Mobile workforce legislation

### Regulatory Actions

- DOL increases exempt employee minimum salary requirement
- DOL proposes regulations implementing paid sick leave for many federal contractors
- IRS issues regulations and guidance on PEO certification program
- IRS proposes regulations defining marital status based on Supreme Court rulings
- IRS issues final regulations on health coverage of children under age 27
- IRS proposes modifications to §409A regulations

- DOL increases exempt employee minimum salary requirement
- USCIS says to continue using expired Form I-9
- NACHA and Federal Reserve finalize rules on same-day direct deposit settlement

### Agency Guidance

- IRS issues retirement plan and health and welfare guidance following Supreme Court's Obergefell decision
- IRS guidance on ID protection services exclusion from income
- IRS reminds employers about ACA employer shared responsibility provisions
- IRS issues guidance on employment tax examinations
- IRS early interaction initiative helps employers stay current with payroll taxes
- Department of Justice reminds employers of employment tax responsibilities
- IRS updates designated private delivery services list
- IRS says cost of insurance through a spouse's group health plan may be excluded from employee's income
- IRS guidance on qualified transportation fringe benefits for van pools
- IRS posts webinar on ACA return corrections
- IRS describes tax consequences of allowing employees to contribute unused vacation time to a 401(k) or HRA
- Bank regulators issue guidance clarifying customer identification requirements for payroll cards

### Court Decisions

- Former employee cannot get back FICA taxes paid on deferred comp never received
- Supreme Court allows class action based on sampling of time spent 'donning and doffing'
- Parties may not settle private FLSA claims without court or DOL approval
- Appeals court ruling validates FLSA tip pooling regulations

- Employers may use fluctuating workweek method to compute overtime, even if the employee receives commissions

### Agency Initiatives

- DOJ sharpens focus on employment tax enforcement
- IRS reminds employers of consequences of failing to pay withheld taxes
- DOL issues guidance on joint employers under FLSA
- OCSE explains how to properly calculate withholding for child support
- OCSE provides guidance concerning the remittance of payments
- OCSE creates FAQ to answer questions about e-IWO program
- OCSE provides guidance concerning third-party verification of employment providers
- DOJ and DHS issue guidance to employers on internal Form I-9 audits
- USCIS enhances E-Verify
- States join E-Verify RIDE program
- EEOC proposes collecting employer pay data to help identify wage discrimination

### Where to Get Information

- SSA/IRS phone sites
- Internet websites

### Forms Review and Revisions

- Form 941
  - 2016 Form revisions
  - Electronic filing
- Schedule B
- Schedule D
- Schedule R
- Form 941-X
- Form W-2
  - 2016 changes to Form W-2 and Instructions
  - Reconciliation process
  - Substitute forms
- Form W-2c
- Form W-3
- Form W-3c
  - SSA rejects W-2c & W-3c files due to erroneous deferred compensation
- Form 945
- Form 940
- Form 1099-MISC
  - Deceased employees

# Government/ Public Sector

Preparing for Year-End and 2017

How will you ensure a penalty-free year?



This course will discuss how to effectively prepare for filing required forms, use new direct deposit rules, review the effect of fringe benefit taxation, and understand how to identify when government employees are subject to social security and Medicare taxes.

Earn up to: 6 RCHs, 0.6 CEU, or 7 CPE Credits Fields of Study: Taxes = 5, Business Law = 2

## 10 One-Day Classes Nationwide

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|--------------|------------|----------|-------------------|------------|----------|
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- Year-end checklist
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- Verifying social security numbers
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  - SSA's Social Security Number Verification Service
- Social Security Administration's changes to reporting
  - Electronic reporting
  - Use of AccuWage
  - Due dates
- IRS fights tax refund fraud
  - W-2 verification code test

- IRS expands voluntary disc verification program
- IRS and states warn payroll professionals of phishing scheme involving W-2s
- Verification of employee data
- Reconciliations
  - Wage and tax
  - Bank
  - General ledger
  - Worksheets
  - Accumulator reset
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- Earned Income Credit notification – federal and state
- W-2 & 1095-C information memos
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- Form W-2c checklist
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### State Regulations Impacting Year-end

- State Annual Reconciliation Return Chart
- State Magnetic Media/Electronic Reporting
- State Unemployment Wage Base Chart
- State Disability Wage Bases and Tax Rates Chart

\*Program is subject to change without notice.



# Government/Public Sector Course Outline\* *continued*

## Annual Changes

- Social security wage base and tax rate
- Social security/Medicare threshold for domestic employees and election workers
- Social security earnings limit
- Medicare tax rate
- Retirement plan changes/cost-of-living adjustments
- Fringe benefit limitations
  - Adoption assistance programs
  - Definition of control employee
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- Federal standard deduction and personal exemption values
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  - Annual lease value table
  - Commuting value
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  - Employer shared responsibility penalty amounts
  - Affordability percentages
- Income and housing exclusions for U.S. citizens living abroad
- Health Savings Accounts
  - Contribution limits
  - Definition of high deductible health plan
- Archer Medical Savings Accounts

## Year-end Reporting and taxation of Fringe Benefits

- Taxable fringe benefits
  - When fringe benefits are considered paid

- Withholding on fringe benefits
- Special accounting rule
- Depositing taxes on fringe benefits
- Supplemental wages
  - Federal supplemental wage definition
  - Federal supplemental tax rate
  - State supplemental tax rates
- Grossing-up
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## Government Issues Review

### Legislative Actions

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  - Transit benefit parity for 2015 and beyond
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  - Payments to work college students

- SIMPLE IRA rollovers
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  - Dual change of address notifications for filers of employment tax returns
  - Special consideration to Offers of Compromise for victims of payroll service provider fraud
  - ACA Cadillac tax delay to 2020

### 2016 Legislative Agenda

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  - Automatic enrollment in IRAs
  - Worker classification issues
  - Support, enhance, and expand E-Verify
  - State-paid family and medical leave programs
- Proposed legislation
  - Expanded access to paid sick and family leave
  - Amend/repeal Affordable Care Act provisions
  - FLSA amendments
  - Paid time off
  - Mobile workforce legislation

### Regulatory Actions

- IRS proposes regulations defining marital status based on Supreme Court rulings



## Government/Public Sector Course Outline\* *continued*

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- IRS proposes modifications to §409A regulations
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- DOL proposes regulations implementing paid sick leave for many federal contractors
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### *Agency Guidance*

- IRS issues retirement plan and health and welfare guidance following Supreme Court's Obergefell decision
- IRS guidance on ID protection services exclusion from income
- IRS reminds employers about ACA employer shared responsibility provisions
- IRS issues guidance on employment tax examinations
- IRS early interaction initiative helps employers stay current with payroll taxes
- Department of Justice reminds employers of employment tax responsibilities
- IRS updates designated private delivery services list
- IRS says cost of insurance through a spouse's group health plan may be excluded from employee's income
- IRS guidance on §403(b) plans that exclude same-sex spouses
- IRS guidance on qualified transportation fringe benefits for van pools
- IRS posts webinar on ACA return corrections

- IRS describes tax consequences of allowing employees to contribute unused vacation time to an HRA
- Bank regulators issue guidance clarifying customer identification requirements for payroll cards

### *Court Decisions*

- Supreme Court allows class action based on sampling of time spent 'donning and doffing'
- Parties may not settle private FLSA claims without court or DOL approval

### *Agency Initiatives*

- DOJ sharpens focus on employment tax enforcement
- IRS reminds employers of consequences of failing to pay withheld taxes
- DOL issues guidance on joint employers under FLSA
- OCSE explains how to properly calculate withholding for child support
- OCSE provides guidance concerning the remittance of payments
- OCSE creates FAQ to answer questions about e-IWO program
- OCSE provides guidance concerning third-party verification of employment providers
- DOJ and DHS issue guidance to employers on internal Form I-9 audits
- USCIS enhances E-Verify
- States join E-Verify RIDE program
- EEOC proposes collecting employer pay data to help identify wage discrimination

### *Where to Get Information?*

- SSA/IRS phone sites
- Internet websites

### **Forms Review and Revisions**

- Form 941
  - 2016 Form revisions
  - Electronic filing

- Schedule B
- Schedule R
- Form 941-X
- Form W-2
  - 2016 changes to Form W-2 and Instructions
  - Reconciliation process
  - Substitute forms
- Form W-2c
  - Address changes
  - Social security number changes
- Form W-3
- Form W-3c
  - SSA rejects W-2c & W-3c files due to erroneous deferred compensation
- Form 945
- Form 940
- Form 1099-MISC
  - Deceased employees

### **Government/Public Sector**

#### **Year-end Issues**

- Election workers
- Jurors' compensation
- Elected officials
- Social security/Medicare coverage
  - Section 218 agreements
  - Mandatory social security
- Section 401(a) employer pick-up plans
- Converting sick leave to supplemental retirement benefits
- Section 457(b) plans
- Section 403(b) plans
- Section 457(f) nonqualified deferred compensation regulations
- Differential military pay
- Use of vehicles by law enforcement officers
- Fair labor standards for state and local governments
  - Volunteer firefighters were FLSA employees

# Canadian Payrolls

Preparing for Year-End and 2017

Are you prepared to avoid the PIER report?



This course will highlight the best methods to avoid PIER reports and other compliance penalties, understand the box-by-box instructions on T4, T4A, and RL-1 slips, and federal and provincial compliance changes, including the new requirements.

Earn up to: 6 RCHs, 0.6 CEU, or 7 CPE Credits Fields of Study: Taxes = 5, Business Law = 2

## 4 One-Day Classes Nationwide

| CITY        | DATE       | CODE     | CITY              | DATE        | CODE     |
|-------------|------------|----------|-------------------|-------------|----------|
| Chicago, IL | November 8 | 16CPY02C | New York, NY      | November 7  | 16CPY01C |
| Dallas, TX  | November 9 | 16CPY03C | San Francisco, CA | November 10 | 16CPY04C |

## Canadian Payrolls Course Outline\*

### Reviewing Changes

- Federal tax rates
- Federal legislation
- Provincial tax rates
- Provincial legislation
- Update on federal and provincial budget implications
- Update on electronic ROE registration and filing

### Reviewing for 2016 Year-end

- Checking compliance issues
- Reconciling payroll accounts
- Identifying the proper forms to use
- Validating Social Insurance Numbers
- Recognizing potential PIER deficiencies
- Reviewing common reporting errors and how to avoid them
- Reviewing pension adjustments
- Obtaining and reviewing your PD7A statement
- Electronic filing options and requirements

### Completing 2016 Year-end

- 2016 tax filing requirements
  - Detailed description of each box
  - How to record taxable benefits
  - How to record pension adjustments
  - When and how to complete the T4 summary form
- Completing the T4 slip
  - Detailed description of each box
  - How to record taxable benefits
  - How to record pension adjustments
  - When and how to complete the T4 summary form
- How to complete the RL-1 slip (Quebec)
  - Explanation of the new RL-1 reporting and filing requirements
  - Explanation of the special Quebec reporting requirements
  - Detailed description of each box
  - How to record taxable benefits
  - When and how to complete the RL summary form
- Filing deadlines
- Other 2016 filing requirements

- Workers' compensation requirements
- Provincial health tax requirements

### 2016 After Filing Need-to-Knows

- Processing an amended T4, T4A, or RL-1
- Handling a replacement T4, T4A, or RL-1
- Dealing with the PIER report

### Implementing 2017 Requirements

- Changes to Canada Pension Plan, Employment Insurance, Quebec Pension Plan, and Quebec Parental Insurance Plan rates and maximums
- Changes to mandatory electronic filing
- Changes to federal and/or provincial tax rates
- Changes to workers' compensation maximum assessable earnings
- Changes to minimum wage rates

### Where to Get Help

- Using government websites for the Canada Revenue Agency, Service Canada, and Revenue Quebec

# Webinars and Webinars On Demand



These live, web-based, interactive presentations will provide you with the essential year-end Checklist and course materials for each registered segment.

**Delivery Method:** Group Internet-based. CPE credits are not available for Webinars On Demand. No advanced preparation or prerequisites required. **Program Level:** Overview

Earn: 1.5 RCHs, 0.15 CEU, or 1.5 CPE credits for each webinar segment.

## Payroll Webinar Series

**Segment 1: Year-end Preparation**  
Presented Live: October 26;  
**Course Code:** *Field of Study: Taxes*  
**16PYE01L** (On Demand: 16PYE01R)

**Segment 2: Year-end Reporting and Taxation of Fringe Benefits**  
Presented Live: October 28;  
**Course Code:** *Field of Study: Taxes*  
**16PYE02L** (On Demand: 16PYE02R)

**All Four Segments** Presented on dates listed. 16PYE00L (On Demand: 16PYE00R)

**Segment 3: Government Issues Review**  
Presented Live: November 2;  
**Course Code:** *Field of Study: Taxes = 0.5, Business Law = 1.0*  
**16PYE03L** (On Demand: 16PYE03R)

**Segment 4: State Issues, Annual Changes, and Form Review**  
Presented Live: November 4;  
**Course Code:** *Field of Study: Taxes = 0.5, Business Law = 1.0*  
**16PYE04L** (On Demand: 16PYE04R)

## Government/Public Sector Webinar Series

**Segment 1: Year-end Preparation**  
Presented Live: October 26;  
**Course Code:** *Field of Study: Taxes*  
**16PYE01L** (On Demand: 16PYE01R)

**Segment 2: Year-end Reporting and Taxation of Fringe Benefits**  
Presented Live: October 28;  
**Course Code:** *Field of Study: Taxes*  
**16PYE02L** (On Demand: 16PYE02R)

**Segment 3: Government Issues Review**  
Presented Live: November 2;  
**Course Code:** *Field of Study: Taxes = 0.5, Business Law = 1.0*  
**16PYE03L** (On Demand: 16PYE03R)

**All Five Segments** Presented on dates listed.  
Course Code: 16GYE00L (On Demand: 16GYE00R)

**Segment 4: State Issues, Annual Changes, and Form Review**  
Presented Live: November 4;  
**Course Code:** *Field of Study: Taxes = 0.5, Business Law = 1.0*  
**16PYE04L** (On Demand: 16PYE04R)

**Segment 5: Year-end Issues That Drive Government Employers Crazy**  
Presented Live: November 16;  
**Course Code:** *Field of Study: Taxes = 1.0, Business Law = 0.5*  
**161116PL** (On Demand: 161116PR)

The five segments of the Government/Public Sector Preparing for Year-End and 2017 Webinar series provide the same learning objectives and content found in the Government/Public Sector Preparing for Year-End and 2017 seminar at the same price as the seminar.

Continued on next page

# Webinars and Webinars On Demand

## Canadian Payrolls Webinar Series **All Four Segments** Presented on dates listed. Course Code: 16CYE00L (On Demand: 16CYE00R)

**Segment 1: Federal Legislative Update: Canada Revenue Agency and Service Canada**  
Presented Live: November 30;  
**Course Code:** *Field of Study: Taxes = 0.5, Business Law = 1.0*  
**16CYE01L** (On Demand: 16CYE01R)

**Segment 3: Canadian Federal Year-end Reporting**  
Presented Live: December 7;  
**Course Code:** *Field of Study: Taxes*  
**16CYE03L** (On Demand: 16CYE03R)

**Segment 2: 2016 and 2017 Jurisdictional Changes and Reporting**  
Presented Live: December 2;  
**Course Code:** *Field of Study: Taxes = 0.5, Business Law = 1.0*  
**16CYE02L** (On Demand: 16CYE02R)

**Segment 4: Quebec Legislative Update and Year-end**  
Presented Live: December 9;  
**Course Code:** *Field of Study: Taxes*  
**16CYE04L** (On Demand: 16CYE04R)

## Accounts Payable/Disbursements Webinar Series **All Four Segments** Presented on dates listed. Course Code: 16APY00L (On Demand: 16APY00R)

**Segment 1: Year-end Preparation**  
Presented Live: October 12;  
**Course Code:** *Field of Study: Taxes*  
**16APY01L** (On Demand: 16APY01R)

**Segment 3: Legislation, Regulatory Actions, Agency Guidance, and Court Decisions**  
Presented Live: October 19;  
**Course Code:** *Field of Study: Taxes*  
**16APY03L** (On Demand: 16APY03R)

**Segment 2: Taxation Issues Common to Accounts Payable**  
Presented Live: October 14;  
**Course Code:** *Field of Study: Taxes*  
**16APY02L** (On Demand: 16APY02R)

**Segment 4: State Filing Requirements Impacting Accounts Payable, Annual Changes, and Forms Review**  
Presented Live: October 21;  
**Course Code:** *Field of Study: Taxes*  
**16APY04L** (On Demand: 16APY04R)

## Advanced Payrolls Webinar Series **All Four Segments** Presented on dates listed. 16ADY00L (On Demand: 16ADY00R)

**Segment 1: Complex Year-end Taxation Issues**  
Presented Live: October 25;  
**Course Code:** *Field of Study: Taxes*  
**16ADY01L** (On Demand: 16ADY01R)

**Segment 3: Government Issues Review**  
Presented Live: November 2;  
**Course Code:** *Field of Study: Taxes = 0.5, Business Law = 1.0*  
**16ADY03L** (On Demand: 16ADY03L)

**Segment 2: Year-end Executive Compensation Taxation and Reporting**  
Presented Live: October 27;  
**Course Code:** *Field of Study: Taxes*  
**16ADY02L** (On Demand: 16ADY02R)

**Segment 4: State Issues, Annual Changes, and Form Review**  
Presented Live: November 4;  
**Course Code:** *Field of Study: Taxes*  
**16ADY04L** (On Demand: 16ADY04R)

View the complete course outlines at [www.americanpayroll.org/course-conf/webinars](http://www.americanpayroll.org/course-conf/webinars)



# Preparing for Year-End and 2017 Registration/Order Form

Register for the class or webinar, or order the course materials online: [www.americanpayroll.org](http://www.americanpayroll.org)  
Registration form with payment must be received at least five business days in advance of the course date to guarantee your registration.

**REGISTRATION AND CONTINENTAL BREAKFAST: 7:30 a.m. – 8:00 a.m. | SEMINAR: 8:00 a.m. – 4:00 p.m.**

## REGISTRATION FOR CLASSES INCLUDES:

Onsite networking continental breakfast and luncheon | Morning and afternoon refreshment breaks | Course materials, including late breaking information

### 1 Please register me for this one-day Year-End course:

Payroll  Government/Public Sector  Canadian Payrolls

City: \_\_\_\_\_ Date: \_\_\_\_\_ Course Code: \_\_\_\_\_

#### Special Dietary Request:

Vegetarian  Gluten-free  Kosher

I am an APA MEMBER.....\$450

I am a COLLEAGUE of an APA Member (at the same street address).....\$550

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

Class registration fee (member rate) ..... \$450

One-year annual membership dues\* ..... \$219

One-time enrollment fee. .... \$35

**TOTAL ..... \$704**

I am NOT a Member or Colleague.....\$670



### 2 Please register me for the following Webinar or Webinar On Demand:

Individual Webinars are \$185†. All 4 Segments in a series are \$450†.

Note: Government/Public Sector has 5 segments for \$450†.

| Course Code | Payroll                  | Gov't/<br>Public<br>Sector | Canadian<br>Payrolls     | AP/<br>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"/> | <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

### 3 I would like to purchase the course materials for:

Payroll.....\$450†

Government/Public Sector.....\$450†

Canadian Payrolls.....\$450†

Please read our policies for registration, transfers, substitution, cancellation, and refunds.

[http://www.americanpayroll.org/images/courses\\_conf/event%20policies.pdf](http://www.americanpayroll.org/images/courses_conf/event%20policies.pdf)

All sales of the course materials are final. No refunds will be made. Course materials for the one-day class will begin being shipped immediately after the last class in the series is completed. Course materials for webinars will be emailed for each registered webinar segment.

\*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.

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 there from.

†Prices listed are for Members. Go to [www.americanpayroll.org](http://www.americanpayroll.org) for Colleague and Non-member prices and cancellation policies.

**Credit for Recertification and Continuing Education:** The APA 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](http://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 and Field of Study: Group-live, Taxes = 5.0, Business Law = 2.0; and Internet-based, Taxes = 5.0, Business Law = 1.0.

**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: Director of Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. Director of Certification: (210) 226-4600

Last updated: August 2016

EMT: 9V

### 4 Registrant's Primary Address (Please print)

Ms.  Mr.  \_\_\_\_\_

Member's ID #: \_\_\_\_\_

(Update your contact information at [www.americanpayroll.org](http://www.americanpayroll.org))

Colleague's ID # (if applicable): \_\_\_\_\_

Member's Name (if applicable): \_\_\_\_\_

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, PAYTECHonline, 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: \_\_\_\_\_

### 5 Payment Information

Payment in U.S. dollars must accompany registration form.

Currency Converter: [www.americanpayroll.org](http://www.americanpayroll.org)

### Three Enrollment Options:

Online

By Fax

By Mail

[www.americanpayroll.org](http://www.americanpayroll.org)

(210) 224-6038

To address below

Store Search Term: Year-end

I authorize the API Fund for Payroll Education, Inc. to CHARGE \$ \_\_\_\_\_ to my:



Card #: \_\_\_\_\_

Exp. Date: \_\_\_\_\_ CVV Code: \_\_\_\_\_

Card is: (check one)  Corporate  Personal

Name on credit card: \_\_\_\_\_

Signature of cardholder: \_\_\_\_\_

PURCHASE ORDER #: \_\_\_\_\_

(government agencies/universities)

### Make CHECK payable and mail to:

API Fund for Payroll Education, Inc. • c/o American Payroll Association

660 North Main Avenue, Suite 100 • San Antonio, TX 78205-1217

Phone: (210) 224-6406 (M – F, 8 a.m. – 6 p.m. CT) • Fax: (210) 224-6038

Email: [APA\\_Events@americanpayroll.org](mailto:APA_Events@americanpayroll.org) • Visit: [www.americanpayroll.org](http://www.americanpayroll.org)

**For Office Use Only:** Date: \_\_\_\_\_ Order #: \_\_\_\_\_ Batch #: \_\_\_\_\_ Group #: \_\_\_\_\_ Check #: \_\_\_\_\_ C/P: \_\_\_\_\_ Total: \$ \_\_\_\_\_