

AMERICAN PAYROLL ASSOCIATION

# 2018 LEARNING PROGRESSION SERIES

Education designed for every stage of your payroll career.

1

## Payroll Practice Essentials

*Ideal for tax, HR, benefits, systems, and new payroll professionals*

2

## Intermediate Payroll Concepts

*Ideal for payroll, HR, benefits, and systems professionals*

3

## Advanced Payroll Concepts

*Ideal for payroll managers, supervisors, systems support, and tax professionals*

4

## Strategic Payroll Practices

*Ideal for experienced payroll and tax professionals, managers, administrators, and directors*

*Virtual Classroom options available*



Register today for classes nationwide or virtual classes at [www.americanpayroll.org/course-conf/progression](http://www.americanpayroll.org/course-conf/progression)

# 1

## Payroll Practice Essentials

Improve your organization's efficiency with a solid foundation of essential payroll knowledge.

**Payroll Practice Essentials** is perfect for payroll professionals in the early stages of their careers. It provides a helpful baseline by teaching new payroll professionals how to calculate gross and net pay, withhold, deposit, and report federal employment taxes, and handle W-4 and I-9 forms from new employees.

Individuals preparing for the Fundamental Payroll Certification (FPC) exam will also find **Payroll Practice Essentials** extremely helpful.

Learn how to:

- Calculate gross and net pay
- Recognize taxable vs. nontaxable fringe benefits
- Prepare and file W-2 and 941 forms
- Use W-4 and I-9 forms provided by new employees

Earn up to: 18 RCHs, 1.8 CEUs, or 21 CPE credits for attending in-person classes. 18 CPE credits are available for the Virtual Classroom. *No prerequisites required.* Fields of Study: Taxes = 15, Business Law = 4, Communications = 2

### 2018 In-Person Class Schedule

Location	Date	Course Code
Chicago, IL	August 27-29	18PPE08C
Columbus, OH	July 18-20	18PPE05C
Dallas, TX	July 11-13	18PPE04C
Houston, TX	April 18-20	18PPE01C
Orlando, FL	June 25-27	18PPE03C
Philadelphia, PA	August 1-3	18PPE07C
San Jose, CA	June 4-6	18PPE02C
Seattle, WA	July 25-27	18PPE06C
Washington, DC	September 17-19	18PPE09C

### 2018 Virtual Classroom Schedule

Date	Course Code
February 21 - March 21	18PPE01V
April 4 - May 2	18PPE02V
May 30 - June 27	18PPE03V
August 1-29	18PPE04V
September 5 - October 5	18PPE05V
October 17 - November 14	18PPE06V

This virtual class will meet for nine two-hour sessions every Wednesday and Friday. See [www.americanpayroll.org/essentials.html](http://www.americanpayroll.org/essentials.html)

# 2

## Intermediate Payroll Concepts

Reduce costly penalties by reducing common payroll errors.

**Intermediate Payroll Concepts** is ideal for individuals on a career path to management. Payroll managers, payroll team leaders, and tax professionals require a more in-depth look into the payroll process and this course teaches how to tax and report employee fringe benefits, understand how to correctly tax and report third-party sick pay, and determine which state's taxes to withhold when an employee works in multiple states.

Individuals preparing for the Certified Payroll Professional (CPP) exam will also find **Intermediate Payroll Concepts** extremely helpful.

Learn how to:

- Tax and report third-party sick pay
- Determine when an employee is working under the FLSA
- Manage within a team environment
- Determine which fringe benefits are taxable and how they affect payroll

### 2018 In-Person Class Schedule

Location	Date	Course Code
Dallas, TX	June 7-8	18IPC01C
San Francisco, CA	September 13-14	18IPC02C

### 2018 Virtual Classroom Schedule

Date	Course Code
March 27 - April 12	18IPC01V
June 5-21	18IPC02V
September 4-25	18IPC03V

This virtual class will meet for six two-hour sessions every Tuesday and Thursday. See [www.americanpayroll.org/int-concepts.html](http://www.americanpayroll.org/int-concepts.html)

Earn up to: 12 RCHs, 1.2 CEUs, or 14 CPE credits for attending in-person classes. 12 CPE credits are available for the Virtual Classroom. *No prerequisites required.* Fields of Study: Taxes = 8, Business Law = 4, Communications = 2



**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](http://www.learningmarket.org). APA's sponsor identification number is 103152. No prerequisites or advance preparation required. See individual course listings for credit information.

## 3

## Advanced Payroll Concepts

Avoid penalties and satisfy the IRS with accurate reporting.

**Advanced Payroll Concepts** is perfect for those responsible for protecting their organization's compliance. Payroll managers, supervisors, systems support professionals, and tax professionals will benefit from this course's curriculum, which includes determining an employee's white collar exemption status, making corrections with W-2c and 941-X forms, and understanding the steps in payroll system implementation.

Individuals preparing for the Certified Payroll Professional (CPP) exam will also find **Advanced Payroll Concepts** extremely helpful.

Learn how to:

- Apply the DOL's white collar exemption tests
- Report offers of health coverage on 1094-C and 1095-C forms
- Report and tax expatriate and nonresident alien employees
- Tax and report stock options

Identify payroll practice trends and learn how to implement them in your organization.

**Strategic Payroll Practices** helps those eager to run an efficient payroll department and measure its efficacy. This course teaches payroll professionals, managers, and directors how to develop the right employees, understand the cost of payroll and implement cost-reduction processes, and correctly tax and report items of executive compensation.

Individuals preparing for the Certified Payroll Professional (CPP) exam will also find **Strategic Payroll Practices** extremely helpful.

Learn how to:

- Manage IRS and SSA notices and audits
- Develop a payroll department's vision and mission statements
- Ensure proper taxation and reporting of executive compensation
- Understand trends in payroll practice and technology

**CPE 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 CPE complaints to: American Payroll Association, Attn: Certification, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. Certification: (210) 226-4600. We have registered with the Texas State Board of Public Accountancy to meet the requirements of the continuing professional education rules covering maintenance of attendance records, retention of program outlines, qualifications of instructors, program content, physical facilities and length of class hours. This registration agreement does not constitute an endorsement by the Board as to the quality of the program or its contribution to the professional competence of the licensee. Recertification Credit Hours (RCH) are awarded by the APA for pre-approved payroll learning events.

Please read our **policies for registration, transfers, substitution, cancellation, and refunds** at [www.americanpayroll.org/images/courses\\_conf/event%20policies.pdf](http://www.americanpayroll.org/images/courses_conf/event%20policies.pdf)

### 2018 Virtual Classroom Schedule

Date	Course Code
April 17 - May 3	18APC01V
June 26 - July 19	18APC02V
September 25 - October 11	18APC03V

This virtual class will meet for six two-hour sessions every Tuesday and Thursday. See [www.americanpayroll.org/adv-concepts.html](http://www.americanpayroll.org/adv-concepts.html)

Earn up to: 12 RCHs, 12 CPEs, or 1.2 CEUs. *No prerequisites required.*  
Fields of Study: Taxes=7.0, Business Law=3.5, Communications=1.5

## 4

## Strategic Payroll Practices

Identify payroll practice trends and learn how to implement them in your organization.

**Strategic Payroll Practices** helps those eager to run an efficient payroll department and measure its efficacy. This course teaches payroll professionals, managers, and directors how to develop the right employees, understand the cost of payroll and implement cost-reduction processes, and correctly tax and report items of executive compensation.

Individuals preparing for the Certified Payroll Professional (CPP) exam will also find **Strategic Payroll Practices** extremely helpful.

Learn how to:

- Manage IRS and SSA notices and audits
- Develop a payroll department's vision and mission statements
- Ensure proper taxation and reporting of executive compensation
- Understand trends in payroll practice and technology

### 2018 Virtual Classroom Schedule

Date	Course Code
May 30 - June 15	18SPP01V
July 11-27	18SPP02V
September 5-26	18SPP03V

This virtual class will meet for six two-hour sessions every Wednesday and Friday. See [www.americanpayroll.org/strategic.html](http://www.americanpayroll.org/strategic.html)

Earn up to: 12 RCHs, 12 CPEs, or 1.2 CEUs. *No prerequisites required.*  
Fields of Study: Management Advisory Services=5, Taxes=5, Computer Science=2

**What Is Payroll?**

- The nature and role of the profession
- Objectives of the payroll department

**Determining Worker Type**

- Types of workers
- Making the determination between employees and independent contractors
- Using Form SS-8

**What Do I Need From an Employee?**

- Forms I-9 and W-4
- Social security numbers
- New hire reporting

**Fair Labor Standards Act**

- Exempt and nonexempt employees
- Child labor restrictions

**Employee Wages**

- The federal and state minimum wage rates
- Tips and the tip credit
- Shift premiums
- Overtime
- Workweeks

**Calculating Overtime Payments**

- Regular rate of pay
- Overtime premium rate
- Piecework and commission
- Bonuses
- Multiple pay rates
- Overtime for salaried employees

**Defining Time Worked**

- Collecting time worked
- Waiting to work
- Preparing to work

**Withholding Taxes**

- Form W-4
- Federal income tax withholding
  - Wage-bracket method

- Percentage method
- Supplemental wages
- Social security and Medicare tax withholding
- State and local income and unemployment tax withholding overview
- Employer-paid taxes and gross-ups
- Deceased employee's tax withholding

**Determining Tax Treatment of Employer-Paid Benefits**

- IRS definition of compensation
- Taxable/nontaxable compensation
- Fair market value
- Nontaxable fringe benefits
- Prizes and awards
- Personal use of company vehicles
- Group-term life insurance
- Deferred compensation
  - Qualified and nonqualified plans
- Cafeteria (flexible benefit) plans

**Voluntary and Involuntary Deductions**

- Voluntary deductions
  - Wage assignments
  - Charitable contributions
  - Overpayments
- Involuntary deductions
  - Child support orders
  - Medical support orders
  - Federal tax levies
  - Creditor garnishments
  - Student loan garnishments
  - Federal agency loan garnishments
  - Priority of multiple withholding orders

**Paying Employees**

- Pay frequencies and timing
- Direct deposit
- Paying by check
- Payroll cards
- Unclaimed wages

**Reporting Taxes and Wages**

- Employer Identification Numbers
- Depositing federal taxes
- Form 941 and Schedule B preparation
- Unemployment taxes
- Form 940 and Schedule A (Form 940) preparation
- Form W-2, *Wage and Tax Statements*, preparation
- Form 1099-R
- Form 1099-MISC

**Payroll Accounting**

- Accounting basics and principles
- Double-entry accounting
- Accounting period
- Accruals and reversals

**Payroll Systems, Auditing, and Record Keeping**

- Employee and manager self-service
- Interfaced and integrated systems
- Reconciliations and control procedures
- System security
- Internal controls and audits

**Record Keeping**

- Employee master file
- Record retention

**The Payroll Profession**

- Effective communication
- Principles of customer service
- Keeping up with changes affecting the payroll department

## Worker Classification Exemptions

- Statutory employees and nonemployees
- Section 530 – reasonable basis test
- Penalties for misclassification of employees
- Verification of employment eligibility using E-Verify

## Fair Labor Standards Act Issues

- Workweek exceptions
  - Compensatory time
  - Fire protection and law enforcement exception
- Compensable time issues
  - Travel time
  - On-call time
  - Sleep time
  - Principal activities
  - Meal and rest periods
  - Meetings and training sessions
  - Medical treatment and sick leave
  - Volunteer work
- FLSA limitations on employer deductions from pay
  - Employer deductions
  - Union dues
  - Board, lodging, and other facilities
  - Loans to employees
  - Uniforms
  - Salary advances and overpayments
  - Docked pay for missed work
  - Insurance bonds
  - Cash shortages

## Taxable/Nontaxable Compensation

- Fair market value
- Frequency of payment
- Special accounting rule

- Tips, tip reporting, and tip allocation
- Personal use of company aircraft
- Educational assistance
  - Job-related
  - Non job-related
  - Scholarships and tuition reduction
- Sick pay
  - Third-party sick pay
  - Form W-4S
  - Taxation and reporting
  - Form 8922, *Third-Party Sick Pay Recap*
- Memberships
- Conventions and entertainment
- Cell phones
- Military differential payments
- Retiree group-term life insurance
- Leave sharing plans
- Outplacement services
- Back pay awards
- Gift cards
- Employer-provided meals and lodging

## Multi-state Taxation Rules

- Nexus
- State income taxation
  - State of residence
  - Reciprocity
- State unemployment taxes
  - Employees working in more than one state
  - Experience rating methods
  - Wage bases
  - Voluntary contributions
  - Joint or combined accounts

## Benefits' Impact on Payroll

- COBRA
- Cafeteria plans
  - Qualified and nonqualified benefits
  - Deferral of compensation
  - Flexible spending accounts
  - Grace periods and carryover plans
  - Health flexible spending accounts
  - Dependent care assistance plans

- Deferred compensation plans
  - Defined benefit plans
  - Defined contribution plans
  - 401(k) plans
  - Profit sharing plans

## Federal Tax Reporting

- Form W-2 reporting health coverage
- Electronic filing
- The effect of bankruptcy proceedings
- Form 945

## Public Sector Employer Issues

- FLSA exception issues
  - White collar exemptions
  - Occasional and sporadic employment
  - Substitution and early relief
- 457(b) plans
- 403(b) plans
- Election workers
- Jurors
- Elected officials
- Social security and Medicare taxes
  - Section 218 agreements
  - Mandatory Medicare taxation
  - Student FICA exception

## Payroll Accounting

- Accruals and reversals
- Reconciliations
- Employee benefit cost statements
- Financial statements
  - Balance sheet
  - Income statement
  - Statement of cash flow
  - Notes to financial statements

## Payroll Relationship Dynamics

- Team development
- Personality types
- Building a successful payroll team
- Influential communication

**The Exempt Employee**

- Coverage under the FLSA
- White collar exemptions
  - Administrative
  - Executive
  - Professional
  - Computer-related professional
  - Outside sales
- White collar exemption problems
  - Highly compensated employees
  - Salary basis
  - Allowable and improper deductions
- Auditing exempt employee classifications
- Collective bargaining agreements
- Managing wage and hour investigations
- Public contract acts
  - The Walsh-Healy Public Contracts Act
  - The Davis-Bacon Act
  - The Contract Work Hours and Safety Standards Act
  - The Service Contract Act
  - The Copeland Anti-Kickback Act

**Family and Medical Leave Act**

- Eligibility and covered employers
- Types of leave
- Notification requirements
- Intermittent leave
- Job restoration
- Benefits continuation
- Interaction of FMLA, cafeteria plans, and COBRA

**Federal Tax Reporting Corrections/Adjustments**

- Correcting and replacing W-2 forms
- Completing Form W-2c
- Completing Form W-3c
- Interest-free overpayments and underpayments
- Completing Form 941-X

- Reconciling wages and taxes
- Special wage payment reporting
- Electronic filing

**Taxation of Employer-Paid Benefits**

- Business travel expenses
- Stock options
  - Incentive stock options
  - Employee stock purchase plans
  - Nonqualified stock options
- Nonqualified deferred compensation
  - Income taxation and reporting under Section 409A
  - Social security and Medicare taxation and reporting
- Health and welfare plans
  - Health insurance tax treatment
  - Benefits for same-sex spouses and domestic partners
  - Health Savings Accounts
  - Health Reimbursement Arrangements
  - Qualified Small Employer Health Reimbursement Arrangements
  - Paying COBRA
- Affordable Care Act and large employers
  - Full-time employees
  - Applicable large employer status
  - Employer shared responsibility penalties
  - Completing 1094-C and 1095-C forms
- Whole-life insurance
- Workers' compensation
- Adoption assistance
- Advances and overpayments

**Expatriate Taxation Overview**

- Defining expatriates
- Foreign currency conversions
- Federal income tax withholding
- Foreign earned income and housing cost exclusions

- Social security, Medicare, and FUTA taxation
- U.S. income tax treaties
- Totalization agreements
- Tax reimbursement policies
- Data privacy

**Resident and Nonresident Aliens**

- Definition of alien status
- Taxation overview
- Form W-4 requirements
- Federal income tax withholding
- Social security and Medicare taxation
- Forms 1042, 1042-S, and 1042-T

**Special Payroll Topics**

- Payroll cards and paycheck issues
- Identity theft and the use of SSNs
- Census reporting
- Multiple worksite reporting
- Pension payments and withholding

**Payroll Systems**

- Developing a process, procedures, and policies manual
- Interfaced vs. integrated system
- System implementation process
- Maintaining the payroll system

**Payroll Department Operations**

- Internal controls
  - Phantom employees
  - Segregation and rotation of job duties
- Record keeping
- FLSA enforcement and penalties
- Sarbanes-Oxley Act compliance
- HIPAA records confidentiality

**Leading a Payroll Department**

- Leadership concepts
- Management theories
- Customer satisfaction surveys

## Planning and Organizing Payroll Operations

- Values
- Vision
- Mission
- Aligning payroll's visions and missions
- Objectives/key results
- Management by planning
- Third-party relationships management (service vendors – contract management)
- Understanding business partners
- Project management
- Managing international relationships

## Measuring Payroll Operations' Effectiveness

- Cost analysis/cost of payroll check
- Benchmarking
- Performance metrics
- How to identify the cost of your payroll – what are the components?
- Impact of new benefits/establishing policies
- Auditing the payroll process and efficiency
- Writing a business case
- Budgeting payroll operations
- Service level agreements
- Quality assurance
- Measuring quality in the payroll department

## Employee Development

- Career path
- Identifying job requirements
- Developing job requirements and staffing
- Writing job descriptions
- Interviewing candidates
- Performance feedback
- Taking corrective action
- Measuring employee development

## Prioritizing Your Time

- Organizing through delegation
- Planning and leading a meeting

## Change Management

- Change vs. transition
- Crisis management
- Measuring success

## Trends in Payroll Practices and Technology

- Shared services
- Call centers
- Outsourcing
- Internet use by payroll professionals
- Employee and manager self-service
- Internet-based technologies
- Biometrics
- GPS technology
- Imaging and document storage
- Payroll on smart phones and tablets

## Payroll Technology Selection

- System selection
- Processing environments
  - Hardware considerations
  - Personal computers
  - Client/server
  - Cloud-based computing

## Business Continuity Planning

- Benefits of a business continuity plan
- Creating a business continuity plan
- Updating the plan
- Testing the plan

## Complex Taxation Issues

- Social security/Medicare taxation
  - Common paymaster
  - Agent reporting
  - Supplemental unemployment benefits
  - Railroad Retirement Tax Act
- Dealing with the IRS and SSA
  - Penalty notices
  - Audits
  - Reconciliation issues
  - Penalties/abatement/ reasonable cause
  - Preventing penalties
  - IRS' Taxpayer Advocate Service

- SSA reconciliation letters
- Mergers and acquisitions overview
  - Unemployment insurance
  - Transfer of experience rating
  - State issues
  - Standard and alternate tax and reporting procedures
  - Social security tax issues
  - W-2 and 941 reporting issues
- Discrimination testing
  - Retirement (401(k)) plans
  - Group-term life insurance

## Taxing Executive Compensation

- The IRS' executive compensation compliance strategy
- Additional Medicare tax on executives
- Withholding requirements from executive compensation
  - 39.6% supplemental wage withholding
  - Gross-ups of executive compensation
- Chauffeur services
- Aircraft (SIFL calculation)
- Stock compensation
  - Section 83(b) elections
  - Restricted stock
  - Phantom stock
  - Nonstatutory stock options
- Golden parachute payments
- Nonqualified deferred compensation plans
  - Section 409A requirements
- Split-dollar life insurance contracts

## Security Issues

- Check fraud
- HIPAA requirements

## Payroll Auditing

- Accounting records
- System operations
- Third parties (benefit administrators)
- Managing outside auditors
- Auditing the payroll process
- Optimizing the use of consultants

# REGISTRATION FORM

## 2018 Learning Progression Series

Register online at [www.americanpayroll.org/course-conf/progression](http://www.americanpayroll.org/course-conf/progression)

1 — Registration —

**Please register me for the following class:**  
 (Please check applicable price)

	APA Member	Colleague of APA Member	Non-Member
Payroll Practice Essentials* . . . . .	<input type="checkbox"/> \$1,260 . . . . .	<input type="checkbox"/> \$1,375 . . . . .	<input type="checkbox"/> \$1,500
Intermediate Payroll Concepts . . . . .	<input type="checkbox"/> \$910 . . . . .	<input type="checkbox"/> \$1,020 . . . . .	<input type="checkbox"/> \$1,150
Advanced Payroll Concepts . . . . .	<input type="checkbox"/> \$910 . . . . .	<input type="checkbox"/> \$1,020 . . . . .	<input type="checkbox"/> \$1,150
Strategic Payroll Practices . . . . .	<input type="checkbox"/> \$910 . . . . .	<input type="checkbox"/> \$1,020 . . . . .	<input type="checkbox"/> \$1,150

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\*All In-Class Sessions run for two days except for Payroll Practice Essentials; it is a three-day class. Payroll Practice Essentials: Virtual Classroom will meet for nine two-hour sessions. All other Virtual Classroom courses will meet for six two-hour sessions.

3 — Payment Information —

Payment in U.S. dollars must accompany your order.  
 Currency Converter: [www.xe.com](http://www.xe.com)

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[www.americanpayroll.org](http://www.americanpayroll.org) (210) 224-6038 To address below

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 Title: \_\_\_\_\_  
 Organization: \_\_\_\_\_  
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 City: \_\_\_\_\_  
 State/Province: \_\_\_\_\_ Country: \_\_\_\_\_  
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\*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 therefrom.

**Registration Confirmation**

You will receive an email confirmation of your registration and class date after your completed form and payment have been received and processed. Visit [www.americanpayroll.org](http://www.americanpayroll.org) and search by your seminar code. On the seminar page, you can view hotel information at least 30 days before the seminar date by scrolling over your seminar location. If you have special dietary needs or have a disability and require special services, please contact APA Membership Services at (210) 224-6406, M - F, 8 a.m. - 6 p.m. CT, at least 14 days in advance of the meeting.

Last updated December 2017 EMT: 9V

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