

AMERICAN PAYROLL ASSOCIATION

# CAPITAL SUMMIT



2019

Is on-demand pay the future of payroll?  
Will your payroll operation implement it?

**March 25-26, 2019**

**Omni Shoreham Hotel**

**Washington, D.C.**

AMERICAN  
**PAYROLL**  
ASSOCIATION

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# Agenda At A Glance

## MONDAY, MARCH 25

**7:00 a.m. – 8:00 a.m.**

Registration and Continental Breakfast

**8:00 a.m. – 8:15 a.m.**

Welcome

**8:15 a.m. – 9:45 a.m.**

*What's New at the IRS?*

**9:45 a.m. – 10:00 a.m.**

Coffee Break

**10:00 a.m. – 11:00 a.m.**

*What's New in Wage and Hour?*

**11:00 a.m. – 12:00 p.m.**

*Retirement Plan Policy Changes Likely in 2019*

**12:00 p.m. – 1:30 p.m.**

Lunch

*The Gig Economy and Impacts on Payroll Management*

**1:45 p.m. – 2:45 p.m.**

*State Issues*

**2:45 p.m. – 3:45 p.m.**

*Data Privacy, Authentication, and the Impact on Payroll*

**3:45 p.m. – 4:00 p.m.**

Refreshment Break

**4:00 p.m. – 5:00 p.m.**

*IRS Advisory Committees: An Update*

**5:15 p.m. – 6:15 p.m.**

Cocktail Reception

## TUESDAY, MARCH 26

**7:30 a.m. – 8:00 a.m.**

Continental Breakfast

**8:00 a.m. – 9:30 a.m.**

*Considerations in On-Demand Pay*

**9:30 a.m. – 9:45 a.m.**

Coffee Break

**9:45 a.m. – 10:45 a.m.**

*What's New at the SSA?*

**10:45 a.m. – 11:45 a.m.**

*What's New in Employment Verification?*

**11:45 a.m. – 12:45 p.m.**

Networking Lunch

**12:45 p.m. – 1:45 p.m.**

*Government Oversight in the Payroll Space*

**1:45 p.m. – 2:45 p.m.**

*What's New in Child Support?*

**2:45 p.m. – 3:45 p.m.**

*Compliance in the Age of Digital Guidance*

**3:45 p.m.**

Closing and Door Prizes

Program Sponsor:

## Bloomberg Tax

Bloomberg Tax's payroll solutions provide timely news, analysis, and tools enabling payroll professionals to create effective policies and comply with federal, state, and international laws and regulations.



# Capital Summit Schedule\*

## MONDAY, MARCH 25

8:00 a.m. – 8:15 a.m.

### Welcome

#### Robert Wagner, Esq.

Sr. Director, Government and Public Relations,  
Certification, and IT  
American Payroll Association

#### William Dunn, CPP

Director, Government Relations  
American Payroll Association

#### Alice Jacobsohn, Esq.

Sr. Manager, Government Relations  
American Payroll Association

8:15 a.m. – 9:45 a.m.

### What's New at the IRS?

FOS: Taxes/1.5 CPE Credits/1.5 RCHs

#### Daniel Lauer

Director, Examination Operations and Specialty Tax  
Internal Revenue Service

#### John Tuzynski

Director, Examination Headquarters  
Internal Revenue Service

This past year, the IRS worked to implement the Tax Cuts and Jobs Act, begin development of a significantly different Form W-4, and conduct outreach campaigns to increase awareness of tax issues from phishing schemes to the IRS Withholding Calculator. Here, presenters will describe these and other employment tax-related initiatives. Get ahead with advance notice of potential future requirements.

10:00 a.m. – 11:00 a.m.

### What's New in Wage and Hour?

FOS: Business Law/1.0 CPE Credit/1.0 RCH

#### Keith Sonderling

Sr. Policy Advisor  
Wage and Hour Division  
U.S. Department of Labor

Learn about the regulatory and enforcement priorities of the Wage and Hour Division (WHD), strategic enforcement in the workplace, progress on overtime exemption changes, and opportunities to engage with WHD to help lift compliance behavior in the regulated community.

\*Program and speakers subject to change without notice

11:00 a.m. – 12:00 p.m.

### Retirement Plan Policy Changes Likely in 2019

FOS: Business Law/1.0 CPE Credit/1.0 RCH

#### Pete Isberg

Vice President, Government Relations  
ADP, LLC

#### Craig Radcliffe, Esq.

Staff Director  
Senator Mark Warner

With the change in House leadership, long-overdue retirement plan enhancements are thought to be imminent. What's likely from Congress and the administration in 2019? What should we expect from the many new state and local retirement plan mandates? This session will focus on activities of the House Ways and Means Committee and state mandatory retirement plans.

12:00 p.m. – 1:30 p.m.

### Lunch

### The Gig Economy and Impacts on Payroll Management

FOS: Taxes/1.0 CPE Credit/1.0 RCH

#### Caroline Bruckner

Executive-in-Residence, Department  
of Accounting and Taxation  
Kogod School of Business  
American University

Changes in the employment marketplace leaning toward a gig economy may bring legislative and regulatory policy shifts with payroll management impacts. These include issues in defining independent contractors, tax withholding, new hire reporting, and more. The presenter will discuss these issues and future expectations.

1:45 p.m. – 2:45 p.m.

### State Issues

FOS: Business Law/1.0 CPE Credit/1.0 RCH

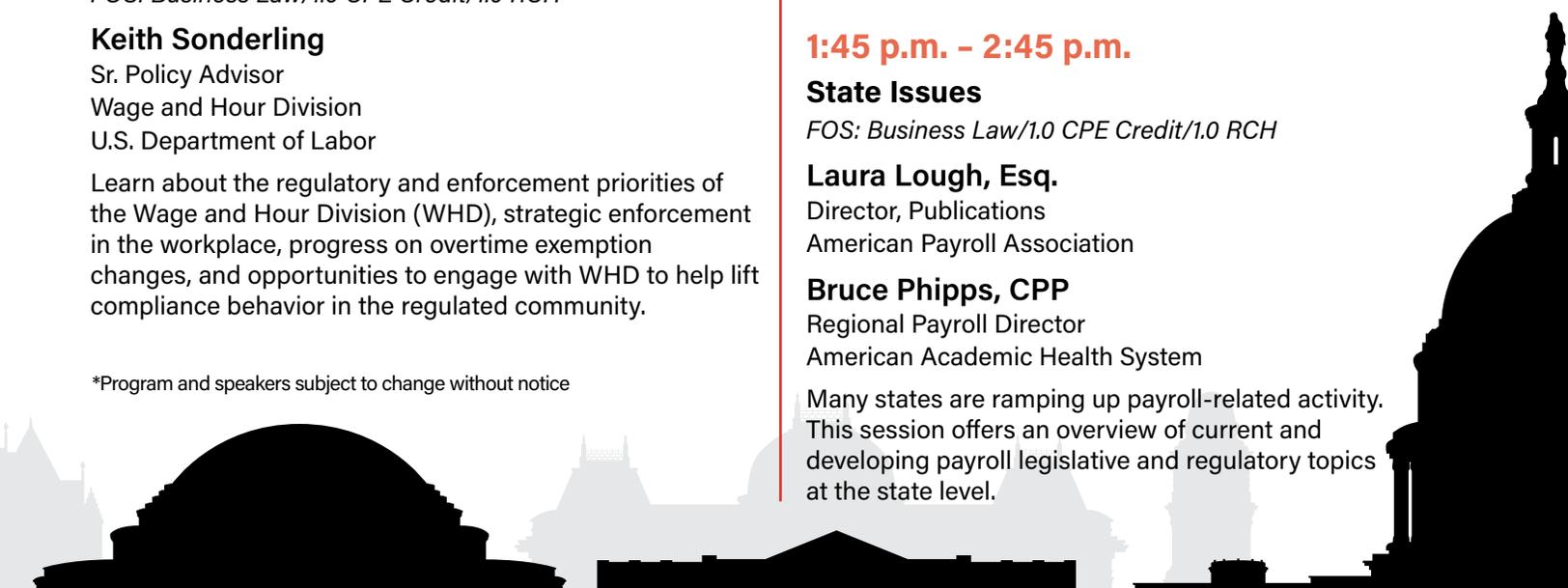
#### Laura Lough, Esq.

Director, Publications  
American Payroll Association

#### Bruce Phipps, CPP

Regional Payroll Director  
American Academic Health System

Many states are ramping up payroll-related activity. This session offers an overview of current and developing payroll legislative and regulatory topics at the state level.



**CAPITAL SUMMIT SCHEDULE** \* *continued***MONDAY, MARCH 25****2:45 p.m. – 3:45 p.m.****Data Privacy, Authentication, and the Impact on Payroll***FOS: Information Technology - Technical  
1.0 CPE Credit/1.0 RCH***Stephanie Salavejus, CPP**Vice President and COO  
PenSoft

Last year, payroll professionals saw the consequences of a data breach with the Form W-2 phishing schemes. As government agencies lay groundwork to apply new National Institute of Standards and Technology (NIST) authentication standards, organizations must learn to comply with new requirements. We will discuss risk-based and business-centric approaches and evaluate the impact on key stakeholders.

**4:00 p.m. – 5:00 p.m.****IRS Advisory Committees: An Update***FOS: Taxes/1.0 CPE Credit/1.0 RCH***Luanne Brown, CPP**Director, Payroll Services  
Grand Valley State University  
APA Representative, Electronic Tax  
Administration Advisory Committee**Jim Paille, CPP**Director, Compliance  
Thomson Reuters  
APA Representative, IRS Advisory Committee**Stephanie Salavejus, CPP**Vice President and COO  
PenSoft  
APA Representative, IRS Security Summit

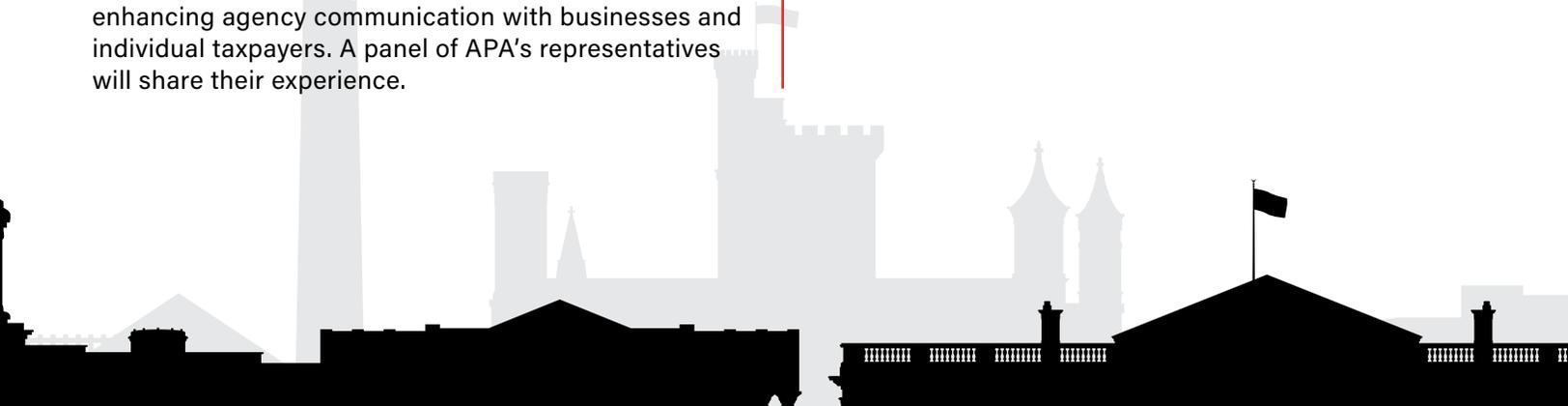
APA has representatives on multiple IRS advisory committees. Through these committees, payroll interests are shared with other participants and IRS employees with the goal of improving agency processes and regulations, preventing identity theft and tax fraud, and enhancing agency communication with businesses and individual taxpayers. A panel of APA's representatives will share their experience.

**TUESDAY, MARCH 26****8:00 a.m. – 9:30 a.m.****Considerations in On-Demand Pay***FOS: Personnel/Human Resources/1.0 CPE Credit/1.0 RCH***Chris Ruppel**General Manager, Wage and Corporate Disbursements  
Green Dot Corporation**Jason Lee**CEO  
DailyPay**William Dunn, CPP, Panel Moderator**Director, Government Relations  
American Payroll Association

On-demand pay is the newest development in paying employees. How does it work? What are the withholding considerations? Is it something your company should consider? Learn about how this new technology will affect the customer service and employer-employee relationships. Bring your questions for the experts.

**9:45 a.m. – 10:45 a.m.****What's New at the SSA?***FOS: Taxes/1.0 CPE Credit/1.0 RCH***Scott Pedersen**Team Leader  
Office of Electronic Service and Technology  
Social Security Administration**Matthew Newton**Program Manager  
Office of Electronic Service and Technology  
Social Security Administration

Wage reporting requirements, including wage reporting redesign programs, the process to revise the social security wage base, electronic wage reporting, the SSA's modernization project, and more will be discussed in the session.



**CAPITAL SUMMIT SCHEDULE** \* *continued***TUESDAY, MARCH 26****10:45 a.m. – 11:45 a.m.****What's New in Employment Verification?***FOS: Business Law/1.0 CPE Credit/1.0 RCH***Dave Basham**

Form I-9 and E-Verify Speaker  
 Outreach Branch, Verification Division  
 U.S. Citizenship and Immigration Services  
 U.S. Department of Homeland Security

**Alberto Ruisanchez, Esq.**

Deputy Special Counsel  
 Immigrant and Employee Rights Section  
 Civil Rights Division  
 U.S. Department of Justice

With an increase in workplace investigations, ensuring compliance with employment verification is important. Learn about recent executive orders, legislation and regulations, as well as the tools available to achieve and maintain compliance. Presenters will also discuss agency activities that impact immigration-related employment verification, the pitfalls to avoid, and potential future changes.

**12:45 p.m. – 1:45 p.m.****Government Oversight in the Payroll Space***FOS: Taxes/1.0 CPE Credit/1.0 RCH***Jeffrey Arkin**

Assistant Director, Strategic Issues  
 U.S. Government Accountability Office

**Diana Tengesdal**

Director, Business Return Services  
 Treasury Inspector General for Tax Administration  
 U.S. Department of the Treasury

The U.S. Treasury Inspector General for Tax Administration and Government Accountability Office oversee the activities of the IRS. Learn about the roles of the agencies and their recent activities and recommendations regarding IRS employment tax enforcement processes and procedures.

**1:45 p.m. – 2:45 p.m.****What's New in Child Support?***FOS: Business Law/1.0 CPE Credit/1.0 RCH***Sherri Grigsby**

Manager, Employer Services  
 Office of Child Support Enforcement  
 U.S. Department of Health and Human Services

The OCSE works closely with state child support agencies to correct problems with child support collection and improve communication between employers, attorneys, courts, and others. Issues associated with new hire reporting, required income withholding order forms, lump-sum payments, education, and outreach will be explored.

**2:45 p.m. – 3:45 p.m.****Compliance in the Age of Digital Guidance***FOS: Taxes/1.0 CPE Credit/1.0 RCH***Marianna Dyson, LLM**

Of Counsel  
 Covington and Burling, LLP

**Michael Chittenden, Esq.**

Special Counsel  
 Covington and Burling, LLP

Join us for a wide-ranging discussion of the compelling payroll tax issues that have arisen since the enactment of the Tax Cuts and Jobs Act.

\*Program and speakers subject to change without notice



**Continuing Education Credit:** 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. Delivery method: Group-Live. Course level: Overview. Fields of Study: See individual workshop descriptions.

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# 2019 Capital Summit | Registration Form

Register online: [www.americanpayroll.org/summit.html](http://www.americanpayroll.org/summit.html)

The Omni Shoreham Hotel • 2500 Calvert Street, NW • Washington, D.C. 20008

Reservations: [bit.ly/19CapSum-hotel](http://bit.ly/19CapSum-hotel)

## 1

### Registration

Event code: 19SUMMIT

I am an APA MEMBER. ID# \_\_\_\_\_ \$700

I am a COLLEAGUE of an APA Member (at the same street address) ..... \$810

Colleague's ID #: \_\_\_\_\_

Member's Name: \_\_\_\_\_

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I am not an APA Member or Colleague. ID# (if known) \_\_\_\_\_ \$900

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

**Join now  
and save \$200  
on your  
registration!**

Capital Summit Registration Fee..... \$700

Annual Membership Dues\*.....\$254

One-Time Enrollment Fee .....\$35

**TOTAL.....\$989**

## 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)

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(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: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

#### Special Dietary Request<sup>1</sup>:

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Shellfish Allergy  Vegan

Special dietary requests received less than two weeks from event start cannot be guaranteed.

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

#### All Attendees Please Complete This Section.

##### In case of emergency, contact:

Name: \_\_\_\_\_

Relation to Attendee: \_\_\_\_\_

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#### Have you ever:

Purchased something from the APA?  Yes  No

Had a membership with the APA?  Yes  No

If yes, what name was it under? \_\_\_\_\_

What was the company name? \_\_\_\_\_

## 3

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

Currency Converter: [www.xe.com](http://www.xe.com)

#### Three Registration Options:

Online

Fax

Mail

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

(210) 224-6038

To address below

I authorize the API Fund for Payroll Education, Inc. to charge my:

American Express

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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)

Make CHECK payable and mail to:

Check #: \_\_\_\_\_

#### API Fund for Payroll Education, Inc.

660 North Main Avenue, Suite 100

San Antonio, TX 78205-1217

Email: [apa@americanpayroll.org](mailto:apa@americanpayroll.org) • Visit: [www.americanpayroll.org](http://www.americanpayroll.org)

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

I agree to the cancellation policies found at [www.americanpayroll.org](http://www.americanpayroll.org).

**\*Dues are subject to change without notice and are nonrefundable.** Membership is on an individual basis; corporate memberships are not available. 100% of APA membership dues are deductible as an ordinary business expense.

**Registration Fees:** Fees include two continental breakfasts, three breaks, two lunches, and one cocktail reception. Registration with payment in U.S. dollars must be received at least five business days in advance of the conference to guarantee your registration. If you have not received an email confirmation one week prior to the conference, please call APA at (210) 224-6406, M-F, 8:00 a.m. – 6:00 p.m. CT, to confirm your registration. APA reserves the right to limit enrollment to ensure that published objectives will be achieved.

**†Dietary Requests and Special Services:** Dietary Requests made within two weeks from event start date cannot be guaranteed. By requesting a dietary meal and indicating the meal functions you will be attending, you confirm that you will be eating your dietary meal purchased by APA on your behalf. There is no additional charge for the dietary meal(s), unless you elect not to eat it, fail to pick up the dietary meal, or eat a regular attendee meal in its place. In any of these instances, you will be invoiced \$50 for each dietary meal that you ordered. Dietary requests will be limited and will not be honored onsite.

**Hotel Accommodations:** APA has reserved a block of guest rooms at the Omni Shoreham Hotel, 2500 Calvert Street, NW, Washington, DC 20008 at the rate of \$284 single occupancy and \$304 double occupancy, plus room taxes. The special rates are available until Friday, March 1, 2019. Room reservations and hotel arrangements at the Omni Shoreham Hotel are the responsibility of the individual. To make a reservation, please visit: [bit.ly/19EIPC-hotel](http://bit.ly/19EIPC-hotel). After March 1, 2019, reservations will be accepted on a space-available basis and may be at the hotel's prevailing rate. All reservations must be guaranteed by a valid major credit card, which will need to be supplied at the time of the reservation. Any guaranteed reservation not canceled 72 hours prior to arrival will be subject to one night room and tax cancellation fee. Check in time is 3:00 p.m.; check out time is 12:00 p.m.

**Substitutions:** If a participant substitution is needed, please notify APA by fax at (210) 224-6038, or by letter to the American Payroll Association, Customer Service Department, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. There is a substitution fee of \$55 for every participant substitute. Call Customer Service to receive a substitution form. Notification must be received by March 16, 2019. The substitute may also be charged the different in price if the substitute's member status is different from that of the original registrant.

**Cancellations:** Written requests received seven business days prior – full refund; four to six business days prior – refund less \$100 service charge; fewer than four business days prior – a credit will be issued less \$100 and will be valid from the date of issue for one year. Credits are applicable only to future APA educational programs. Cancellations on the date of the program or after the program are nonrefundable and noncredited. Refunds will be made to the original form of payment.

Last updated: 03/04/19

EMT: 9V

FOR OFFICE USE ONLY: 19SUMMIT

Date: \_\_\_\_\_ Order #: \_\_\_\_\_ Batch #: \_\_\_\_\_

Group #: \_\_\_\_\_ Check #: \_\_\_\_\_ C/P: \_\_\_\_\_ Total: \$ \_\_\_\_\_