

A One-Day Seminar

Payroll Law



Protect your company from costly mistakes and legal blunders



An intensive one-day seminar on today's most challenging payroll issues

- The latest regulation changes that impact how you determine which positions are overtime eligible
- What the DOL expects when determining if a worker is an employee or an independent contractor
- The red flags auditors, inspectors and investigators look for in your payroll procedures
- How to prepare to answer the top three questions asked during an audit or investigation
- Finding and documenting reasonable basis in your payroll-related policies and procedures
- Who the Fair Labor Standards Act defines as an employer and why
- Your state law says one thing and the federal government says another — now what?
- Ways to secure your internal processes against the most common misinterpretations of wage and hour laws
- And much, much more!

The information in this one-day program has saved companies like yours thousands of dollars in fines. You won't find a better training bargain.

Enroll Today!



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This course qualifies for
CPE, HRCI and PDC credits.
See details on page 6.



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Have you faced these situations?

The new hire moving in from out of state

Mary is moving in from the next state and your company is paying for her relocation. She's hoping this expense won't show up as compensation at year's end. You wonder if not showing it as compensation is legal. You're also paying for her temporary housing until her former home sells. How should you handle this expense?

The senior manager getting a big bonus

Jim's team really hustled last quarter and broke all sales records. Your company president wants to reward him with a generous bonus and a membership at his country club. Should you tax this money? How do you handle the club membership? Is your company also legally bound to reward the members of Jim's team?

The disgruntled employee being terminated

Karl is just itching to sue your company. One misstep on his termination and he'll run to the labor board and his attorney — and you'll lose credibility or maybe worse. How do you handle his vacation, sick leave and other benefits? What if he owes the company money?

The employee who works unauthorized overtime

You're not sure why, but Jane, an hourly employee, consistently ends the pay period owed several hours of costly overtime. Her manager doesn't want to pay for this added cost since it wasn't authorized ahead of time. What are your company's legal responsibilities?

The secretary who has jury duty

Linda was out for a week on jury duty and your company had to hire a temporary replacement. Must your company pay Linda her regular salary even though she received some compensation from the government? Or, do you just pay the difference between her salary and her jury duty pay?

The employee who takes the bus to work

Clare takes advantage of your company's employee allowance to help cover the cost of public transportation or parking. Should this be treated as income? Do you get any tax benefit from the government for providing this benefit?

These and dozens of other sticky situations come up every day. After the seminar, you'll be ready to confidently and legally handle them all.



FREE DIGITAL RESOURCES FOR EVERY PARTICIPANT

Your registration includes a variety of seminar resources that highlight pertinent information. These materials are offered digitally—making learning interactive and easily accessible. Reference these materials time and time again to recall key points and problem solve.

28 Payroll Pointers to Protect You and Your Company

1. The top three questions all auditors will ask and how best to answer.
2. Payroll compliance is often more about the interpretation of the law than the math.
3. The easy steps to establishing good faith efforts your auditor or investigator will appreciate.
4. The tests the IRS uses to determine who is an employee and who is an independent contractor — you can use them too.
5. What to do when a temporary agency doesn't pay its employees lawfully.
6. When an employee is entitled to overtime pay and when you can substitute comp time.
7. The important I-9 and when to use it.
8. How to handle when employees clock in early and if they are required to be paid.
9. New hire reporting laws — when and how to report to be sure you are in compliance.
10. Which state's tax laws apply when your office is in one state and your employee performed work in another.
11. How the tip credit affects minimum wage now.
12. What the law says about meal and rest time pay.
13. Define taxable and nontaxable compensation.
14. The rules of paying an employee to travel.
15. Know when employees are responsible for paying taxes on commissions.
16. What the government requires when you loan an employee money.
17. What must be true for an employee to be exempt from time-and-a-half overtime pay.
18. Find out which employee discounts are considered a form of income.
19. Determine who owns frequent flyer miles on company purchased flights.
20. Understand withholding and reporting rules for cash vs. non-cash benefits.
21. Your legal liability for unclaimed paychecks.
22. The red flags that attract audits and lawsuits — how to internally audit your procedures.
23. When an employee's wages are garnished, learn who's first in line for payment.
24. Records retention guidelines for payroll forms and documents.
25. Understand when the QETP may affect your small business.
26. Determine which employee records are considered "confidential" and how to store them.
27. The five internal audits every payroll department should perform.
28. Know what to do if you receive an FLSA complaint.

Training begins at 9:00 a.m. and is complete at 4:00 p.m. — it's an intense, energizing day of learning that will benefit you and your company immediately.



Payroll Law

Course Agenda

A day that brings clarity to your payroll gray areas

Part 1

Payroll Management: Beginning With the End in Mind

What you don't know can hurt you. That's never more true than when dealing with payroll law. The first step to complying with regulations is understanding them. You'll begin your class with a crash course in payroll's legal basics. Find out what the state, federal and joint regulators are looking for and learn how to avoid the often staggering penalties and fines of non-compliance. This segment alone is worth the seminar's tuition.

- Why payroll administration is not just about the numbers
- The high cost of improperly classifying employees
- The QETP (Questionable Employee Tax Practices)
- The top three questions auditors and investigators will ask — and why
- Establishing good faith efforts that reduce penalties and fines
- Five vital internal audits that are not about the math
- What to do if you get an FLSA complaint

Part 2

Making Sense of the FLSA Overtime Exemptions

There's a lot of meat to the Fair Labor Standards Act and regulators are watching closely. It takes careful maneuvering to stay out of legal hot water. The most innocent mistake can result in a substantial fine and you losing credibility with your company. Be prepared by knowing what's expected and how to comply.

- Exempt vs non-exempt employees — What's the difference?
- Three tests to help determine overtime exemptions — salary, highly compensated and standard duties
- Types of exemptions: Executive, Professional, Administrative, Outside Sales and Computer Professionals
- Understanding the overtime-exempt payment and docking rules

Part 3

Worker Classification: Employee or Independent Contractor — How to Decide?

The DOL and IRS have joined together in an initiative to end the practice of misclassifying employees as independent workers or contractors. In some states this is a criminal offense and can carry very high monetary penalties and possibly even jail time. But, a worker does not need to qualify for a 1099-MISC to be an "Independent." In this section of our day, you will learn how to spot the Red Flags you may not have previously recognized.

- Creating a worker classification process
- Auditing your W-4 process
- W-9 Compliance
- E-verify and New-Hire Reporting
- What is back-up withholding and when should you use it?
- Your payroll department and the I-9
- 1099-MISC Hot Tips

Part 4

Payroll and the Non-exempt Employee

Handling payroll sounds like a simple proposition. Employees work at a certain rate of pay. You take out taxes and give them the rest of what they've earned. If only it were that clear-cut. Regulations regarding what constitutes hours worked and pay for off the clock time can turn a simple proposition into a legal land mine. Armed with the strategies you'll gain at this seminar, you'll handle payroll accurately, legally and with complete confidence.

- Paid and unpaid leave policies that payroll must understand
- Recognizing compensable time
- Rounding and adjusting the timeclock: The Rule of De Minimis Time
- Overtime requirements and options employers should consider
- Spotting and correcting wage and hour violations
- Gone to the Guard for the week — what to do when military pay and your payroll overlap
- Tips and uniform allowances — what's considered income, what's not?
- What you're required to pay when an employee is dismissed

Part 5

Special Payroll Considerations and Hot Tips for Maintaining Compliance

Every employee's paycheck presents a different challenge. After the seminar you'll know which forms to use when and, most importantly, how to keep your company out of hot water with the DOL and state agencies. It's their job to catch you in a mistake. Together, we'll make sure that doesn't happen.

- How to determine the order of multiple garnishments for an employee
- When and how to tax fringe benefits
- The legal ramifications of paycheck advances
- Compensation and fair market value — what the law says you must do
- Gifts that must be reported to the IRS
- Withholding and reporting rules for cash fringe benefits vs. non-cash fringe benefits
- Cell phone supplements — taxable or not?

Who Should Attend?

Anyone responsible for any aspect of payroll or advising employees on important payroll decisions can benefit greatly from this one-day event:

- Payroll Managers and Staff
- Office Managers
- Human Resource Directors
- Small Business Owners

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Registration Information

Enroll Today! Hurry, our seats fill *fast*. Guarantee your enrollment by paying your tuition today. You will receive a confirmation once your registration is complete. **Payment is due before the program.**

Quick Confirmation! To receive your confirmation within 48 hours, please complete the Quick Confirmation section of the registration form. Be sure to provide us with your email address and/or fax number.

Cancellations and Substitutions

You may cancel your registration up to 10 business days before the program, and we will refund your tuition less a nominal cancellation fee. Substitutions and transfers may be made at any time to another program of your choice scheduled within 12 months of your original event. Please note, if you do not cancel and do not attend, you are still responsible for payment.

Please Note

- You will be notified by email, fax and/or mail if any changes are made to your scheduled program (i.e., date, venue, city or cancellation).
- Walk-in registrations will be accepted as space allows.
- For seminar age requirements, please visit <http://www.pryor.com/faq.asp#agerequirements>.
- Please, no audio or video recording.
- You will receive a Certificate of Attendance at the end of the program.

Tax-Exempt Organizations

If you are tax-exempt, enter your tax-exempt number in Section 6 on the Registration Form. Please mail or fax a copy of your Tax-Exempt Certificate with your registration for payment processing.

Tax Deduction

If the purpose of attending a Fred Pryor seminar is to help you maintain or improve skills related to employment or business, expenses related to the program may be tax-deductible according to I.R.C Reg. 1.162-5. Please consult your tax adviser.

Continuing Education Units (CEUs)

Fred Pryor Seminars offers CEU credits based on program length and completion. Credits are issued according to the National Task Force for Continuing Education guidelines and approval is at the discretion of your licensing board. **Questions or concerns should be directed to your professional licensing board or agency.**

Continuing Professional Education (CPE)

Fred Pryor Seminars and CareerTrack, divisions of Pryor Learning are 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 the final authority on the acceptance of individual course for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbregistry.org. Fred Pryor Seminars and CareerTrack's Sponsor ID number is 109474. This course qualifies for 6 CPE credits.

HRCI Recertification Credits (HRCI)

This program has been approved for recertification credit hours through the HR Certification Institute. For more information about certification or recertification, please visit the HR Certification Institute homepage at www.hrci.org. This course qualifies for 5.5 HRCI recertification credits.

Professional Development Credits (PDCs)

Fred Pryor Seminars and CareerTrack, divisions of Pryor Learning are recognized by SHRM to offer SHRM-CP or SHRM-SCP professional development credits (PDCs). This program is valid for 6 PDCs. For more information about certification or recertification, please visit shrmcertification.org.

Completion & Continuing Education Certificates

To obtain a certificate documenting your completion and/or CEU, CPE, HRCI or PDC credits, please visit www.pryor.com/certificate. Certificates will be available 10 days after your event has ended.

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1 **YES!** I'm ready for an intensive one-day seminar on today's most challenging payroll issues. Enroll me today! Group discounts available; see page 6 for details.

2 IMPORTANT! Please fill in VIP number as it appears on the address label.

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3 ORGANIZATION INFORMATION

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Please email or fax my confirmation to me within 48 hours.

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5 NAMES OF ATTENDEES (Please list additional names on a separate sheet.)

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Mr. Ms.

Job Title _____ City Event # _____

Email (required): _____ Business Home

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Mr. Ms.

Job Title _____ City Event # _____

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Please add applicable state and local tax to your payment for programs held in Hawaii (4.166%; plus applicable county surcharge), South Dakota (6.5%) and West Virginia (6%; plus applicable local tax).

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