



***Ensure Your 403(b) Plan Is in Compliance
With IRS Requirements***

24th Annual

Educational Institutions Payroll Conference

**Network with your peers and learn
what payroll best practices are used at
colleges and universities across the nation.**



Learning Objectives:

- Understand the IRS' requirements when paying nonresident aliens
- Learn how to tax and report fringe benefits provided at colleges and universities
- Discover what best practices are used by payroll professionals at colleges and universities

"In addition to a wealth of information on nonresident alien processes and potential issues, this conference provided excellent networking opportunities."

*—Christine O'Donnell, CPP, PHR
Manager of Payroll Services
University of San Diego*

**October 17-20, 2010
Sheraton New Orleans
New Orleans, LA**

Earn up to 18.5 RCHs, 1.8 CEUs, or 22 CPE credits

Fields of Study include: Taxes, Business Law,
and Business Mgmt. & Org.

Program Sponsor:

VALIC

Register online at offers.americanpayroll.org/EIPC

Agenda

Sunday, October 17

- 1:00 p.m. – 6:00 p.m. Registration
2:00 p.m. – 3:30 p.m. Pre-Conference Session 1
3:30 p.m. – 4:00 p.m. Refreshment Break
4:00 p.m. – 5:30 p.m. Pre-Conference Session 2
6:00 p.m. – 7:30 p.m. Cocktail Reception and Dinner

Monday, October 18

- 7:30 a.m. – 8:00 a.m. Continental Breakfast with Sponsor
7:00 a.m. – 12:00 p.m. Registration
8:00 a.m. – 9:45 a.m. Opening General Session
Welcome and Introductory Remarks
David Young, CPA
Accounting Instructor
Kent State University
The Effect of APA's Lobbying Efforts on Higher Education Payroll Compliance
Michael O'Toole, Esq.
Senior Director of Publications and Government Relations
American Payroll Association
9:45 a.m. – 10:15 a.m. Refreshment Break with Sponsor
10:15 a.m. – 11:45 a.m. Workshop Session 1
12:00 p.m. – 1:15 p.m. Networking Luncheon
1:30 p.m. – 3:00 p.m. Workshop Session 2
3:00 p.m. – 3:30 p.m. Refreshment Break with Sponsor
3:30 p.m. – 5:00 p.m. Workshop Session 3
Evening at Leisure

REGISTRATION FEES: Fees include refreshment break, cocktail reception, and dinner on Sunday, October 17; continental breakfast, coffee and refreshment breaks, and lunch on Monday, October 18, and Tuesday, October 19; and continental breakfast on Wednesday, October 20. Registration with payment must be received at least five business days in advance of the conference to guarantee your registration. If you have not received a confirmation e-mail 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. We reserve the right to limit enrollment to ensure that published objectives will be achieved.

SPECIAL SERVICES: If you have special dietary needs or have a disability and require special services, please contact APA at (210) 224-6406, M-F, 8:00 a.m. - 6:00 p.m. CT, at least 14 days in advance to discuss how we may assist you.

HOTEL ACCOMMODATIONS: Room reservations and hotel arrangements are the responsibility of the individual. APA has reserved a room block at the Sheraton New Orleans at the rate of \$139 single/double occupancy. These special rates are available until September 24, 2010. When making your reservations, please ask for the American Payroll Association's group rates. After September 24, 2010, reservations will be accepted on a space available basis at the hotel's prevailing rate. All reservations must be guaranteed with payment for the first night. Cancellations without penalty must be made 48 hours prior to your arrival. Check-in time is 3 p.m.; check-out time is 12 p.m.

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Reservations: 888-627-7033 • Phone: (504) 525-2500 • Fax: (504) 595-5552

SUBSTITUTIONS: For each transfer/substitution, there is a \$45 administrative fee. Please notify APA by letter or by fax at (210) 224-6038, if a participant substitution is needed with the following information: conference name; original registrant's name; new (substitution) registrant's name; title; company name; full street address; and phone number. Substitution registrants become ineligible for refunds. If you cannot attend the conference, you must notify APA of your cancellation prior to the dates of the conference. See cancellation policy.

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 — APA credit will be issued less \$100 and will be valid for one year from the date of issue. Cancellations the day of the program or after the program dates are nonrefundable and noncredited. A check will be mailed to you for refunds; no refunds will be made directly to your credit card account.

CONTINUING PROFESSIONAL EDUCATION: The APA is registered with the National Association of State Boards of Accountancy (NASBA), #103152, 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 addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org. No prerequisites or advance preparation required. Course level: Overview. Delivery method: Group-live.

Tuesday, October 19

- 7:30 a.m. – 8:00 a.m. Continental Breakfast with Sponsor
8:00 a.m. – 9:45 a.m. General Session
New Rules Impacting Nonresident Alien Withholding, Acceptance Agents, and Other Issues
Paula Singer, Esq.
Chairman, Windstar Technologies, Inc.
Partner, Vacovec, Mayotte & Singer, LLP
Terri Crowl
Senior Product Support Analyst
Windstar Technologies, Inc.
9:45 a.m. – 10:00 a.m. Refreshment Break with Sponsor
10:00 a.m. – 11:30 a.m. Workshop Session 4
11:45 a.m. – 1:30 p.m. Luncheon
OCSE – Child Support Update
Sherri Grigsby
Manager, Employer Services & Special Matching Programs
Federal Office of Child Support Enforcement
1:45 p.m. – 3:15 p.m. Workshop Session 5
3:15 p.m. – 3:30 p.m. Refreshment Break with Sponsor
3:30 p.m. – 5:00 p.m. Workshop Session 6
Evening at Leisure

Wednesday, October 20

- 7:30 a.m. – 8:00 a.m. Continental Breakfast with Sponsor
8:00 a.m. – 9:30 a.m. Workshop Session 7
9:45 a.m. – 11:30 a.m. Closing General Session
Payroll Best Practices in Higher Education
Felicia Cheek
Global Time-to-Pay Advisory
Program Practice Leader
The Hackett Group
Door Prizes - Must be present to win!

Continuing Education Credit

Educational Institutions Payroll Conference participants earn up to 18.5 RCHs, 1.8 CEUs, or 22 CPE credits.

Conference Dress Code

Sunday Evening: Wear something from your school to the "Identify-U" Reunion

Sunday – Wednesday: Business casual

A jacket or sweater is recommended, as temperatures vary in the conference rooms.

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VALIC

Successful retirement planning is not a one-size-fits-all solution, and VALIC has been providing higher education with choice for over 50 years. We distinguish ourselves through our services: industry-leading compliance, true open architecture, customized education plans, investment advice and financial planning.

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24th Annual Educational Institutions Payroll Conference Agenda*

Pre-Conference Sessions

Please select one workshop in each session and mark the appropriate boxes on the Registration Form.

Introduction to Nonresident Alien Payments

10101 Sunday, 2:00 p.m. – 3:30 p.m., Session 1

Field of Study: Taxes/1.5 CPE credits

Paula Singer, Esq.

Chairman, Windstar

Technologies, Inc.

Partner, Vacovec,

Mayotte & Singer, LLP

Terri Crowl

Senior Product Support Analyst

Windstar Technologies, Inc.

- Identify the payee – nonresident or resident?
- Classify the payment
- Identify the tax exemptions
- Apply the procedural rules

This session will begin with an overview of the four “highways” of taxation – federal, state, social security/Medicare, and income tax treaties. We will also discuss, in the context of each of those areas, the importance of knowing who and what you are paying, what tax exemptions or exclusions might apply, and the steps to follow to ensure proper withholding and reporting on your nonresident alien payees.

Exempt vs. Nonexempt Employees: Wage and Hour Issues in Higher Education

10102 Sunday, 2:00 p.m. – 3:30 p.m., Session 1

Field of Study: Business Law/1.5 CPE credits

Michael O’Toole, Esq.

Senior Director of Publications and Government Relations

American Payroll Association

- Exempt vs. nonexempt — the “new” rules aren’t so new anymore
- Are you classifying employees correctly?
- What are the courts and DOL saying?
- New DOL recordkeeping proposal would add to burden

The “white collar” FLSA exemption regulations were completely overhauled several years ago. Did they make the exempt/nonexempt classification process any easier? We’ll discuss the issues and problems the rules have caused, and what you need to look for when making the determination. We’ll also discuss the Labor Department’s new recordkeeping proposal that would require employers to provide support for their classification decision to the affected employee.

Independent Contractors in the University Environment

10201 Sunday, 4:00 p.m. – 5:30 p.m., Session 2

Field of Study: Business Law/1.5 CPE credits

Frederick Crowley

Assistant Controller

Massachusetts Institute of Technology

- Surviving an audit
- Legislative changes and recent major court decisions
- College and university-related issues

Independent contractors and consultants are always a hotly contested area of interest for payroll professionals employed by institutions of higher education. This workshop includes an extensive discussion of these issues.

Employment Eligibility Verification and E-Verify Requirements in Higher Education

10202 Sunday, 4:00 p.m. – 5:30 p.m., Session 2

Field of Study: Business Mgmt. & Organization/1.5 CPE credits

James Medlock, CPP

Director of Education and Training

American Payroll Association

- How E-Verify works
- When to refer an employee to SSA or DHS
- What documents must be completed

E-Verify – To use or not to use? Since September 2009, educational institutions that have federal contracts have been required to use E-Verify to verify employment eligibility for employees. These rules give educational institutions the choice of verifying all employees or just those employees working on the federal contract. In this session, we will examine how E-Verify works and discuss whether we should use it for all employees or just those working under a federal contract.

General Sessions

The Effect of APA’s Lobbying Efforts on Higher Education Payroll Compliance

20201 Monday, 8:00 a.m. – 9:45 a.m.

Field of Study: Business Law/1.5 CPE credits

Michael O’Toole, Esq.

Senior Director of Publications and Government Relations

American Payroll Association

- How APA works on your behalf – It’s been quite a year!
- HIRE Act and Health Care Reform
- Agency initiatives from IRS, SSA, OCSE, DHS
- What’s on the horizon?

Learn how APA’s Government Relations team and APA member volunteers work to reduce your burden and your institution’s costs of compliance. Hear about APA’s role in the implementation of the HIRE Act and Health Care Reform legislation, and how our Government Affairs Task Force is working with federal agencies and state lawmakers on such issues as SSN randomization, revising the standard child support withholding order, clarifying the E-Verify process, and allowing employers to mandate electronic wage payment, among others.

New Rules Impacting Nonresident Alien Withholding, Acceptance Agents, and Other Issues

30201 Tuesday, 8:00 a.m. – 9:45 a.m.

Field of Study: Taxes/2.0 CPE credits

Paula Singer, Esq.

Chairman, Windstar

Technologies, Inc.

Partner, Vacovec,

Mayotte & Singer, LLP

Terri Crowl

Senior Product Support Analyst

Windstar Technologies, Inc.

- What’s new at the IRS
- Recent rulings and tax court cases
- Acceptance Agent open season, compliance reviews, quality standards and training
- What’s new and pending with income tax treaties

This session will provide a broad overview of recent developments in the area of nonresident alien taxation. We will discuss what is expected from withholding agents in an IRS audit situation; how the IRS is changing its approach to targeting non-compliance; court cases and IRS rulings that provide insight into the IRS’s current position on multiple issues including tax treaty benefits and scholarships versus wages; and an update on recent guidance that the IRS has issued in this area.

24th Annual Educational Institutions Payroll Conference Agenda*

Luncheon With OCSE: Child Support Update

30401 Tuesday, 11:45 a.m. – 1:30 p.m.

Field of Study: Business Law/2 CPE credits

Sherri Grigsby

Manager, Employer Services & Special Matching Programs
Federal Office of Child Support Enforcement

- Electronic transmission of Income Withholding for Support (IWO) orders and electronic payments between state child support agencies and employers/payroll processors
- Changes to the Office of Management and Budget-approved IWO
- The Employer Service Workgroup's progress on verifications of employment and lump sum payments
- Automating the National Medical Support Notice

Join us as we hear about the recent changes in the Office of Child Support Enforcement. The partnership between the employer and child support communities continue to improve the income withholding process by streamlining payment processing for payroll professionals.

Conference Workshops

Scholarships and Fellowships for International Students and Scholars

20301 Monday, 10:15 a.m. – 11:45 a.m., Session 1

Field of Study: Taxes/1.5 CPE credits

Paula Singer, Esq.

Chairman, Windstar
Technologies, Inc.

Partner, Vacovec,

Mayotte & Singer, LLP

Terri Crowl

Senior Product Support Analyst
Windstar Technologies, Inc.

- Stipends: scholarship or fellowship vs. compensation for services
- Qualified and nonqualified scholarships and fellowships
- Tax rates and allowable deductions
- Exemptions from tax under income tax treaties

This workshop will describe the rules for defining qualified and nonqualified scholarship and fellowship grants including when a "stipend" is wages instead of a scholarship or fellowship. The workshop will include a discussion about the difference between scholarships and fellowships granted to the student or researcher vs. salaries paid from grants made to the institution and the impact of the distinction on tax treaty benefits.

International ACH Rules

20302 Monday, 10:15 a.m. – 11:45 a.m., Session 1

Field of Study: Business Law/1.5 CPE credits

Wendy Wishon

Vice President

Mid-America Payment Exchange

- International ACH transactions
- How the rules apply to your organization
- Determine which payments are considered International ACH payments
- Questions to ask your financial institution so you can get started

Transferring payments outside the U.S. has, in the past, meant wire transfers. Effective September 18, 2009, the ACH Network allows international ACH transactions; this session will discuss the background behind the rules, responsibilities for identifying international payments, and how to get started.

Checking Your 403(b) Plan for Compliance

20303 Monday, 10:15 a.m. – 11:45 a.m., Session 1

40203 Wednesday, 8:00 a.m. – 9:30 a.m., Session 7

Field of Study: Business Law/1.5 CPE credits

Payroll Best Practices in Higher Education

40301 Wednesday, 9:45 a.m. – 11:30 a.m.

Field of Study: Statistics/1.5 CPE credits

Felicia Cheek

Global Time-to-Pay Advisory Program Practice Leader
The Hackett Group

- Shared-Services
- Self-Service
- Paperless initiatives

Join Felicia Cheek as she shares payroll best practices that are being leveraged by higher education institutions to achieve top performance in payroll. You will also be amongst the first to review data from the 2010 Payroll Performance Study.

Sondra Dougherty, CPP

Director, Support Services
Orange County Department
of Education

Bob Architect

Vice President of Compliance and
Market Strategy
VALIC

- Updates on the latest IRS guidance on 403(b) plan issues
- Information on IRS 403(b) exam activity
- Reconciling terms of your plan document with your contracts
- Effective interaction and communication with your plan providers

Now that the new 403(b) regulations are effective, what do plan sponsors need to keep in check for compliance? This session will look at key components of your plan that need to be monitored and give you an up to date overview of tools available to assist in your administration.

Income Tax Treaties

20501 Monday, 1:30 p.m. – 3:00 p.m., Session 2

Field of Study: Taxes/1.5 CPE credits

Paula Singer, Esq.

Chairman, Windstar Technologies, Inc.

Partner, Vacovec, Mayotte & Singer, LLP

- What tax treaties are and what they do
- What taxes are covered
- Who may be eligible for treaty benefits
- How treaty benefits are claimed

The U.S. has income tax treaties with more than 60 countries. This workshop provides basic information about what tax treaties are; how they are organized, negotiated and amended; how to read them; basic requirements that must be met in order for treaty benefits to apply; and where to look for additional resources to help you understand how these tax exemptions work.

Fringe Benefits – Part 1

20502 Monday, 1:30 p.m. – 3:00 p.m., Session 2

Field of Study: Taxes/1.5 CPE credits

Corey Lehr, CPP

Director, Payroll Compliance and Administration
University of Cincinnati

- Identifying taxable and nontaxable benefits
- Employer-provided vehicles and electronic equipment
- Common perks: housing; tickets; club memberships
- Awards, prizes, and discounts

This in depth examination will explore which benefits are taxable and why, as well as the specifics on some frequently found fringes at colleges and universities to help ensure proper determinations and compliant administration of a variety of benefit programs.

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Correcting the W-2: From W-2c to 941-X and More

20503 Monday, 1:30 p.m. – 3:00 p.m., Session 2

30603 Tuesday, 3:30 p.m. – 5:00 p.m., Session 6

Field of Study: Taxes/1.5 CPE credits

James Medlock, CPP

Director of Education and Training
American Payroll Association

- When to use Form W-2c and how to complete it
- Do you refund any money to the employee?
- How does the new 941-X impact Forms 940 and 843
- State withholding tax and unemployment tax forms

No matter how hard you worked at year-end, there will be some W-2 forms that need correcting: the employee moved from one state to another, a manager found a check that he/she decided not to give out; too much social security was collected on a manual check; wrong name or social security number, etc. You'll learn whether and how to complete a Form W-2c as well as other affected federal forms, plus some ways to streamline your process.

Payroll/HR Self-Service and Portals

20601 Monday, 3:30 p.m. – 5:00 p.m., Session 3

Field of Study: Computer Science/1.5 CPE credits

Darrell Kozuch

Assistant Vice President
for Human Resources
University of Virginia

Anne Broccoli

Director of Faculty
and Staff Benefits
University of Virginia

- Trends in technology and content are changing employee self-service expectations
- Learn how these trends could influence your self-service strategy
- Understand demographic changes that are shaping online services today and tomorrow

Go beyond the latest changes in technology, demographics, and online content that are continuing to shape and reshape what employees expect from self-service tools. This session will examine the latest technology, social media, open platforms, and other key trends shaping tomorrow's online experience.

Forms 1042 and 1042-S Processing

20602 Monday, 3:30 p.m. – 5:00 p.m., Session 3

Field of Study: Taxes/1.5 CPE credits

Paula Singer, Esq.

Chairman, Windstar
Technologies, Inc.
Partner, Vacovec,
Mayotte & Singer, LLP

Terri Crowl

Senior Product Support Analyst
Windstar Technologies, Inc.

- Who must file Form 1042-S information returns
- Form 1042-S coding, IRS edits and validation processing
- Dealing with Form 1042-S corrections
- Coordinating Forms 1042 and 1042-S

This workshop reviews in detail how to complete and successfully submit your Forms 1042-S information returns and 1042 tax return. Included is information on how to use the IRS Filing Information Returns Electronically (FIRE) System for electronic filing.

Scholarship and Fellowship Payments

20603 Monday, 3:30 p.m. – 5:00 p.m., Session 3

Field of Study: Taxes/1.5 CPE credits

Corey Lehr, CPP

Director, Payroll Compliance and Administration
University of Cincinnati

- Distinguishing scholarships and fellowships from compensation
- Classifying and processing payments
- Are postdoctoral fellows really fellowship recipients?
- IRS memo on NRSA stipends

Determining how these payments should be made, taxed, and reported is a challenge for payroll departments, academic units, and financial aid offices, with confusing terminology making the process more difficult. We will explore how funding influences determinations, as well as when scholarship income is taxable and the applicable reporting responsibilities.

Student Taxation Issues

30301 Tuesday, 10:00 a.m. – 11:30 a.m., Session 4

Field of Study: Taxes/1.5 CPE credits

Frederick Crowley

Assistant Controller
Mass Institute of Technology

- Claiming exemptions
- Fellowship exclusions and the proper reporting of income
- Self-employment income
- Educational tax credits and various withholding issues

This interactive session will delve into the various tax issues and questions that students – both U.S. citizens and nonresident aliens – face during the year and, particularly, in the preparation of their individual tax returns. You will learn how to identify the many questions and issues that college and university payroll and tax administrators deal with when students seek "advice."

Fringe Benefits – Part 2

30302 Tuesday, 10:00 a.m. – 11:30 a.m., Session 4

Field of Study: Taxes/1.5 CPE credits

Darrell Kozuch

Assistant Vice President for Human Resources
University of Virginia

- Tuition benefits at educational institutions
- Business travel and moving expenses
- Providing dependent care benefits

Join us for a regulatory and procedural overview of several popular, but confusing, fringe benefits, and helpful insights on these issues. This workshop also includes the most recent changes to educational and adoption assistance.

Difficult Payroll Issues in Higher Education

30303 Tuesday, 10:00 a.m. – 11:30 a.m., Session 4

Field of Study: Business Mgmt. & Organization/1.5 CPE credits

Corey Lehr, CPP

Director, Payroll Compliance and Administration
University of Cincinnati

- Implications of faculty payroll schedules
- Multiple appointments
- The high incidence of overpayments
- Payments to deceased employees

A sampling of thorny payroll problems in the academic environment can provide for insightful discussion and a great networking opportunity. We will seek to shed some light on tough questions common to payroll professionals at colleges and universities.

How the FLSA Impacts Time & Attendance

30501 Tuesday, 1:45 p.m. – 3:15 p.m., Session 5

Field of Study: Business Law/1.5 CPE credits

Pat Corturillo, CPP

Director, Payroll Services
Baldwin-Wallace College

- Managing a diverse and widespread workforce
- Handling complex work and pay rules
- Reducing the exposure to liabilities in FLSA, FMLA, and union compliance

24th Annual Educational Institutions Payroll Conference Agenda*

This session explores the trends and benefits of automating time and attendance in the higher education environment to improve the accuracy of payroll as well as employee productivity and efficiency.

Student Employment and Compensation

30502 Tuesday, 1:45 p.m. – 3:15 p.m., Session 5

Field of Study: Business Law/1.5 CPE credits

Corey Lehr, CPP

Director, Payroll Compliance and Administration
University of Cincinnati

- Residence hall advisors and assistants
- Wage and hour issues for student workers
- The nature of graduate assistantships
- Employing international students

Employing students is generally seen as highly beneficial for both those receiving and providing an education, yet the unique circumstances of student employment carry a variety of potential compliance issues. This session will explore some of the work and payment questions that are frequently encountered when institutions hire their students.

Time Management – Doing More With Less

30503 Tuesday, 1:45 p.m. – 3:15 p.m., Session 5

Field of Study: Personal Development/1.5 CPE credits

Darrell Kozuch

Assistant Vice President
for Human Resources
University of Virginia

Anne Broccoli

Director of Faculty
and Staff Benefits
University of Virginia

- The importance of time management
- Burnout and stress
- Pick techniques that work for you

It's no secret that many of today's professionals feel growing pressure to provide quality results under increasingly tight deadlines. Knowing how to manage time effectively is becoming a critical factor in overall career success. The key is developing a strategy to implement effective time management techniques. This is how you can achieve maximum results from the time and energy you spend on specific tasks.

Coaches, Presidents, and Their Nonqualified Plans

30601 Tuesday, 3:30 p.m. – 5:00 p.m., Session 6

Field of Study: Business Law/1.5 CPE credits

Corey Lehr, CPP

Director, Payroll Compliance
and Administration
University of Cincinnati

Ed Salyers

Sr. Employee Plans Specialist
Internal Revenue Service

- What is nonqualified deferred compensation and do you really have any?
- Investments made on behalf of specific employees
- Substantial risk of forfeiture
- Compliance under §457(f) and §409A

Long a staple in the corporate world, nonqualified deferred compensation (NQDC) arrangements are showing up frequently on college campuses, sometimes unrecognized by HR and payroll professionals. Unique or discriminatory compensation packages for higher education's highest paid employees can require specific reporting, and special planning.

Communicating Payroll Issues to Employees

30602 Tuesday, 3:30 p.m. – 5:00 p.m., Session 6

Field of Study: Communications/1.5 CPE credits

Darrell Kozuch

Assistant Vice President for Human Resources
University of Virginia

- Assist employees in understanding their paychecks, paystubs, and Forms W-2
- Provide timely and effective communication on employee overpayments
- Learn how to use technology and other innovations to communicate payroll issues to employees

One of the biggest challenges a payroll department faces is helping employees understand payroll issues that affect their pay. This session will explore available tools to communicate payroll situations and events to employees in a timely and understandable manner. Techniques will be shared on using technology, new hire orientations, and other innovations to effectively communicate payroll issues to employees. Sample forms and letters will also be provided.

Income Tax Treaties – Advanced

40201 Wednesday, 8:00 a.m. – 9:30 a.m., Session 7

Field of Study: Taxes/1.5 CPE credits

Paula Singer, Esq.

Chairman, Windstar Technologies, Inc.
Partner, Vacovec, Mayotte & Singer, LLP

- Character-of-the-payment vs. purpose-of-the-visit articles
- Limitations on payers, benefit periods, amounts, and frequency of use
- The saving clause and saving clause exception
- IRS requirement to re-establish treaty-country residency

This workshop will explore income tax treaties on a more detailed level than the basic session. This session will address the various types of treaty benefits and limitations of which you need to be aware; standards of knowledge to which IRS will hold your institution; in what situations a U.S. tax resident can continue to be treaty-eligible; what withholding certificates are required to claim treaty exemptions; and how to report treaty-exempt income.

Student and Nonresident Alien Exceptions to FICA Taxation

40202 Wednesday, 8:00 a.m. – 9:30 a.m., Session 7

Field of Study: Taxes/1.5 CPE credits

Corey Lehr, CPP

Director, Payroll Compliance and Administration
University of Cincinnati

- Social security and Medicare in private and public institutions
- Applying the student FICA regulations and safe harbor
- New IRS position on medical residents
- Knowing when the nonresident alien FICA exception applies

In this session we will discuss the two primary exceptions to social security and Medicare (FICA) taxation uniquely applicable to students, scholars, and international visitors at educational institutions. We'll also explore the decision by IRS to issue FICA refunds based for claims made for the student exception on behalf of medical residents for periods prior to the effective date of the final regulations.

Statements issued by Educational Institutions Payroll Conference speakers are the responsibility of the speakers and do not necessarily represent the opinion, position, or endorsement of the American Payroll Association, its officers, members, or staff.

24th Annual Educational Institutions Payroll Conference Registration Form

Conference Registration Online: offers.americanpayroll.org/EIPC

Sheraton New Orleans • 500 Canal Street • New Orleans, LA 70130
Phone: (504) 525-2500 • Fax: (504) 595-5552 • Reservations: 888-627-7033

Select one workshop from each session.

Special Events *(Please check all events you plan to attend.)*

- 10301 Sunday Opening Cocktail Reception and Dinner
- 20101 Monday Continental Breakfast
- 20201 Monday Opening General Session
- 20401 Monday Networking Luncheon
- 30101 Tuesday Continental Breakfast
- 30201 Tuesday General Session
- 30401 Tuesday Luncheon with OCSE
- 40101 Wednesday Continental Breakfast
- 40301 Wednesday Closing General Session

Pre-Conference – Sunday, October 17

Session 1 2:00 p.m. – 3:30 p.m.

- 10101 Introduction to Nonresident Alien Payments
- 10102 Exempt vs. Nonexempt Employees: Wage and Hour Issues in Higher Education

Session 2 4:00 p.m. – 5:30 p.m.

- 10201 Independent Contractors in the University Environment

- 10202 Employment Eligibility Verification and E-Verify Requirements in Higher Education

Conference – Monday, October 18

Session 1 10:15 a.m. – 11:45 a.m.

- 20301 Scholarships and Fellowships for International Students and Scholars

- 20302 International ACH Rules

- 20303 Checking Your 403(b) Plan for Compliance

Session 2 1:30 p.m. – 3:00 p.m.

- 20501 Income Tax Treaties

- 20502 Fringe Benefits – Part 1

- 20503 Correcting the W-2: From W-2c to 941-X and More

Session 3 3:30 p.m. – 5:00 p.m.

- 20601 Payroll/HR Self-Service and Portals

- 20602 Forms 1042 and 1042-S Processing

- 20603 Scholarship and Fellowship Payments

Tuesday, October 19

Session 4 10:00 a.m. - 11:30 a.m.

- 30301 Student Taxation Issues

- 30302 Fringe Benefits – Part 2

- 30303 Difficult Payroll Issues in Higher Education

Session 5 1:45 p.m. – 3:15 p.m.

- 30501 How the FLSA Impacts Time & Attendance

- 30502 Student Employment and Compensation

- 30503 Time Management – Doing More With Less

Session 6 3:30 p.m. - 5:00 p.m.

- 30601 Coaches, Presidents, and Their Nonqualified Plans

- 30602 Communicating Payroll Issues to Employees

- 30603 Correcting the W-2: From W-2c to 941-X and More

Wednesday, October 20

Session 7 8:00 a.m. – 9:30 a.m.

- 40201 Income Tax Treaties – Advanced

- 40202 Student and Nonresident Alien Exceptions to FICA Taxation

- 40203 Checking Your 403(b) Plan for Compliance

Conference Registration (100415)

(Includes Pre-Conference and complete Conference registration.)

- I am an APA member \$ 999

Member's ID #: _____

(Update your contact information at www.americanpayroll.org)

- I am a COLLEAGUE of an APA member
(at the same street address) \$ 1,065

Colleague's ID #: _____

Member's Name: _____

Member's ID #: _____

- I am NOT an APA Member or Colleague..... \$ 1,189

Become a Member and Register for the Conference

- I would like to join APA at this time AND register for the conference at the special APA member price..... \$ 1,253

Registration Fee \$ 999

One-Year Annual Membership Dues*... \$ 219

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

Total..... \$ 1,253

Registrant's Information

Name: Ms. Mr. _____

Title: _____

Organization: _____

Street Address: _____

City: _____

State/Province: _____ Country: _____

Zip + 4-digit/Postal Code: _____ + _____

Phone: _____ Fax: _____

(Area/Country Code)

(Area/Country Code)

E-mail: _____

(For official APA communications, registration confirmations, and Payroll Currently)

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

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

Needed for new member enrollment:

Birth date: _____ / _____ / _____

Special Dietary Request:

- Vegetarian Gluten-Free Kosher

All Attendees Please Complete This Section

In case of emergency, contact:

Name: _____

Relation to Attendee: _____

Daytime Phone: _____

Evening Phone: _____

Payment Information

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

Currency Converter: www.americanpayroll.org

Three Enrollment Options:

- Online
offers.americanpayroll.org/EIPC

- By Fax
(210) 224-6038

- By Mail
To address below

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

- 
- 
- 
- 

Card #: _____

Exp. date: _____ Card is: *(Check one)* Corporate Personal

Name on credit card: _____

Signature of cardholder: _____

- PURCHASE ORDER #: _____
(government agencies/universities only)

- 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

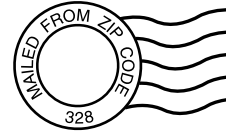
Questions? Call (210) 224-6406, 8:00 a.m. - 6:00 p.m. CT, Monday - Friday

Last updated: June 2010

EMT: 9V

For Office Use Only: Date: _____ Order #: _____ Batch #: _____ Group#: _____
Check #: _____ C/P: _____ Total: \$ _____ Event Code: 100415

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