

# 2012 Course Outline\*

## Payroll Issues for Multi-State Employers

### Regulations on Paying the Employee

- Pay frequency requirements
- Timing of payment at termination
  - Penalties for noncompliance
- Methods allowed for wage payment
  - Direct deposit
  - Paycards
- Pay statement requirements
- Electronic pay statements
- Deductions from wages

### State Wage and Hour Issues

- State vs. federal occupation exemptions
- State vs. federal white collar exemptions
- Minimum wage laws
  - Rates
  - Tip credit
- State overtime requirements
- Teenage employees: maximum allowable hours
- Recordkeeping requirements

### State Income Tax Withholding Requirements

- Determination of state withholding liability
- Who is a resident
- Reciprocal agreements
- Resident/nonresident taxation policies
- W-2 reporting of out-of-state wages
- Employees working in multiple states

- Telecommuters
- States following the Internal Revenue Code
  - State income tax treatment of medical coverage for "adult children"
- Withholding on benefits
  - Health insurance for domestic partners
  - Group-term life insurance
  - Moving expenses
  - Educational assistance
  - Severance pay
- Income and unemployment taxation of Section 125 and 401(k) plans
- Recordkeeping requirements
- Supplemental withholding rates
- Employee withholding allowance certificate requirements
- State Earned Income Tax Credit notification requirements

### State Unemployment Insurance

- State UI Trust Fund balances status and impact on FUTA and SUTA tax rates
  - Increases to state unemployment tax rates to increase funding of UI Trust Funds
- Determination of state reporting liability
  - Four factor test
- Definition of wages
- Transferring SUI-covered wages
- SUI wage bases
- State contribution rate determination methods
- Employee contributions
- Voluntary contributions

- Joint account option
- Recordkeeping requirements

### State Disability Insurance and Paid Family/Sick Leave

- Employee contributions
- Employer contributions
- Wage limits and contribution rates
- State/city requirements to provide paid family/sick leave

### State New Hire Reporting Rules

- Required data elements
  - Addition of date employed
- Reporting rehires

### State Child Support Withholding Rules

- Definition of disposable earnings
- Maximum amount to withhold
- Priority of multiple orders
- When to implement and remit
- Administrative fees
- Compliance with out-of-state orders

### State Employment Verification Requirements

- States requiring E-Verify use

### State Unclaimed Wages Rules

- Time period for abandoned wages
- Reporting and recordkeeping requirements