



LIVE SEMINAR

# Payroll Law



## THIS SEMINAR AT A GLANCE:

- How to handle the sticky legalities of payment on termination
- What to do when state law says one thing but federal government law indicates another
- Sidestepping the most common pitfalls of Wage and Hour laws
- Whether or not to withhold taxes from compensation for employees who are not U.S. citizens
- How to quickly spot if too much is being withheld from an employee's compensation and what to do to correct the problem
- Successfully — and legally — streamline payroll procedures



## Have you faced these situations?

*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. What forms must you make sure Karl signs? How do you handle his 401K, 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?*

### **Benefits of this program**

#### **In one day, you will learn:**

- The latest regulation changes impacting your payroll and how best to handle them
- The red flags auditors look for in your payroll procedures
- The ins and outs of new hire reporting — what's changed now?
- Fringe benefits, bonuses, commissions, back pay — what's taxable today?
- And much more...

#### **Who should attend?**

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

## PROGRAM AGENDA

### **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.

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.

- Critical steps for new hire reporting — what you must do.
- The high cost of improperly classifying employees.
- Why payroll managers hold more responsibility today than ever before.
- What to do if you get an FLSA complaint.

### **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. Be prepared by knowing what's expected and how to comply.

- The must do's of FLSA record keeping.
- 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
- Understanding the overtime-exempt payment and docking rules

### **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. You will learn how to spot the Red Flags you may not have previously recognized.

- Creating a worker classification process
- W-9 Compliance
- 1099-MISC Hot Tips
- Auditing your W-4 process
- E-verify and New-Hire Reporting
- Your payroll department and the I-9

### **Payroll and the Non-exempt Employee**

Handling payroll sounds like a simple proposition. Employees work at a certain rate of pay. Regulations regarding what constitutes "hours worked" and pay for "off the clock" time can turn a simple proposition into a legal land mine.

- Paid and unpaid leave policies that payroll must understand
- Recognizing compensable time
- Rounding and adjusting the timeclock: The Rule of De Minimis Time
- Tips and uniform allowances — what's considered income, what's not?
- What you're required to pay when an employee is dismissed

### **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?

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