

A One-Day Seminar

Payroll Law 2020



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.

February 2020 Locations and Dates

ALASKA

Anchorage – February 28

ARIZONA

Lake Havasu City – February 3

CALIFORNIA

Anaheim – February 5

Burbank – February 7

Carlsbad – February 20

Los Angeles – February 4

Ontario – February 6

Riverside – February 21

San Diego – February 19

Valencia – February 3

HAWAII

Lahaina – February 6

LOUISIANA

New Orleans – February 13

MISSISSIPPI

Hattiesburg – February 12

Jackson – February 11

Tupelo – February 10

NEVADA

Las Vegas – February 4

OREGON

Portland – February 24

TEXAS

Austin – February 26

Houston – February 28

McAllen – February 24

San Antonio – February 25

Waco – February 27

WASHINGTON

Everett – February 26

Seattle – February 27

Tacoma – February 25

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



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- Only \$149
- Enroll Today
- pryor.com

FRED PRYOR SEMINARS

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 2020

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

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

Enroll today! Only \$149 www.pryor.com

Registration Information

Enroll Today! \$149 per person; only \$139 per person for groups of 5 or more from the same organization attending the same event. 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.

Program Schedule

Check-in: 8:30 a.m. – 9:00 a.m.
Program: 9:00 a.m. – 4:00 p.m.

Cancellations and Substitutions

You may cancel your registration up to 10 business days before the program, and we will refund your tuition less a \$25 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.
- Lunch and parking expenses are not included.
- Dressing in layers is recommended due to room temperature variations.
- 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 Solutions, Inc. 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.nasbaregistry.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 Solutions, Inc. 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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Get the Results You're Looking For!

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From management development to customer service, our comprehensive library of courses provides a learning experience that is engaging, interesting and intriguing!

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Maximize Your Training Budget!

Onsite Training allows you to train work groups, teams and entire departments for less than the cost of traditional public seminars or other training options. Give your staff the skills, knowledge and confidence they need to meet tough workplace challenges head-on, realize their full potential and perform at their peak.

For a free consultation, visit us online at pryor.com/onsite or call us at 1-800-944-8503

Update Your Contact Information!

Simply make corrections to the mailing label on the back page of this brochure. Mail corrections to P.O. Box 413884, Kansas City, MO 64141-3884 or fax to 913-967-8849. We'll change our records for the very next update. Thanks!

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- Online pryor.com
- Call 1-800-556-2998

- Fax to 913-967-8849
- Mail your registration

1 **YES!** I'm ready for an intensive one-day seminar on today's most challenging payroll issues — for only \$149. 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.

VIP - - - - - (- - - - -)
IF AVAILABLE

3 **ORGANIZATION INFORMATION**

Organization: _____

Address: _____

City: _____ St: _____ ZIP: _____

Tele: _____ Fax: _____

Approving Mgr's Name Mr. Ms. _____

Job Title: _____ Business Home

Email Address: _____

4 **QUICK CONFIRMATION**

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

My email address or fax is: _____

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

#1 Attendee's Name
Mr. Ms.

Job Title _____ City Event # _____
2 3

Email (required): _____ Business Home

#2 Attendee's Name
Mr. Ms.

Job Title _____ City Event # _____
2 3

Email (required): _____ Business Home

6 **METHOD OF PAYMENT** (Payment is due before the program.) Please make checks payable to Fred Pryor Seminars and return form to: P.O. Box 219468, Kansas City, MO 64121-9468. Our federal ID# is 43-1830400 (FEIN).

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).

Total amount due: \$ _____

Check # _____ (payable to **Fred Pryor Seminars**) is enclosed.

Bill my organization. Attn: _____

Purchase order # _____ is enclosed.
(Attach purchase order to completed registration form.)

Charge to: AmEx Discover MC Visa

MO. _____ YR. _____
EXPIRATION DATE

CARD NUMBER _____

Card Holder's Name _____

Tax-Exempt # _____

Please attach a copy of your Tax-Exempt Certificate for payment processing.

Note: If you've already registered by phone, by fax or online, please do not return this form.

ALASKA

Anchorage – February 28
City Event #232038
Coast International Inn
3450 Aviation Ave

ARIZONA

Lake Havasu City – February 3
City Event #231906
Quality Inn & Suites
271 Lake Havasu Ave

CALIFORNIA

Anaheim – February 5
City Event #231911
Clarion Hotel Resort
616 Convention Way

Burbank – February 7
City Event #231913
Holiday Inn Media Center
150 E Angeleno Ave

Carlsbad – February 20
City Event #231915
Courtyard Palomar Airport
5835 Owens Ave

Los Angeles – February 4
City Event #231910
La Quinta Inn & Suites – LAX
5249 W Century Blvd

Ontario – February 6

City Event #231912
Ontario Gateway Hotel
2200 E Holt Blvd

Riverside – February 21

City Event #231916
Quality Inn Near UCR
and Downtown
1590 University Ave

San Diego – February 19

City Event #231914
Courtyard by Marriott Downtown
530 Broadway St

Valencia – February 3

City Event #231909
Hilton Garden Inn
27710 The Old Road

HAWAII

Lahaina – February 6

City Event #231908
Best Western Pioneer Inn
658 Wharf St

LOUISIANA

New Orleans – February 13

City Event #231748
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Downtown Superdome
330 Loyola Ave

MISSISSIPPI

Hattiesburg – February 12

City Event #231747
Hilton Garden Inn
133 Plaza Dr

Jackson – February 11

City Event #231746
Old Capitol Inn
226 N State St

Tupelo – February 10

City Event #231745
Hilton Garden Inn
363 E Main St

NEVADA

Las Vegas – February 4

City Event #231907
La Quinta Inn & Suites Airport South
6560 Surrey St

OREGON

Portland – February 24

City Event #232034
Courtyard Convention Center
435 NE Wasco St

TEXAS

Austin – February 26

City Event #231769
Country Inn & Suites North
14620 N Interstate Hwy 35

Houston – February 28

City Event #231771
Four Points by Sheraton Airport
1450 N Sam Houston Pkwy E

McAllen – February 24

City Event #231767
Wingate by Wyndham
1500 Wichita Ave

San Antonio – February 25

City Event #231768
Holiday Inn Downtown
318 W Cesar E Chavez Blvd

Waco – February 27

City Event #231770
Hampton Inn & Suites – South
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WASHINGTON

Everett – February 26

City Event #232036
Best Western Cascadia Inn
2800 Pacific Ave

Seattle – February 27

City Event #232037
Hotel Nexus
2140 N Northgate Way

Tacoma – February 25

City Event #232035
La Quinta Inn & Suites
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Payroll Law 2020



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