PREPARING FOR YEAR-END AND 2017

Choose from one comprehensive or four specialty courses to get you and your organization through 2016 and prepared for 2017.

Payroll

Specialty Courses

Government/Public Sector

Canadian Payrolls

Accounts Payable/Disbursements

Advanced Payrolls

Sponsored by

www.AmericanPayroll.org
What’s the secret to a successful year-end? Preparation!

**Payroll**

Learning Objectives:
- Learn how employers can effectively prepare to file Forms W-2 with SSA by January 31
- Review how fringe benefit taxation will impact W-2 and 941 reporting
- Apply the new same-day deposit rules to direct deposit payments
- Learn how the IRS is using payroll year-end reporting to fight tax refund fraud

One-Day Seminar | Webinar | Webinar On Demand | Course Book

**Government/Public Sector**

Learning Objectives:
- Learn how employers can effectively prepare to file Forms W-2 with SSA by January 31
- Review how fringe benefit taxation will impact W-2 and 941 reporting
- Apply the new same-day deposit rules to direct deposit payments
- Identify when government employees are subject to social security and Medicare taxes

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**Canadian Payrolls**

Learning Objectives:
- How to avoid PIER reports and additional compliance penalties
- Box-by-box instructions on T4, T4A, and RL-1 slips
- Details on federal and provincial compliance changes for 2017, including requirements for the new Ontario Retirement Pension Plan (ORPP)
- Provincial updates from a payroll perspective including new job protected leaves under Employment Standards legislation

One-Day Seminar | Webinar | Webinar On Demand | Course Book
Familiarize yourself with new changes for year-end filing, avoid penalties, and develop an efficient year-end processing plan by enrolling in courses covering Payroll, Government/Public Sector, Canadian Payrolls, Accounts Payable/Disbursements, and Advanced Payrolls.

**Accounts Payable/Disbursements**

**Learning Objectives:**
- Determine the information required to correctly prepare Forms 1099-MISC
- Be able to file Forms 1099-MISC with IRS by January 31
- Classify a worker as an employee or independent contractors
- Identify how accounts payable is impacted by the Foreign Account Tax Compliance Act

**Advanced Payrolls**

**Learning Objectives:**
- Understand the common paymaster rules
- Identify special expatriate and nonresident alien taxation and reporting requirements
- Understand taxation and reporting of executive compensation
- Identify when contributions to Health Savings Accounts are reported on Form W-2

**Course Materials**

For even more convenience, you can order the course materials for these courses:
- Payroll Preparing for Year-End and 2017
- Government/Public Sector Preparing for Year-End and 2017
- Canadian Payrolls Preparing for Year-End and 2017

**Webinars and Webinars On Demand**

Get the year-end updates and checklists you need, when you need them, with Preparing for Year-End and 2017 Webinars and Webinars on Demand.
Payroll
Preparing for Year-End and 2017

All employers must file Forms W-2 with SSA by January 31. Are you prepared?

This course will discuss how to effectively prepare for filing required forms, use new direct deposit rules, review the effect of fringe benefit taxation, and understand how the IRS is using payroll year-end reporting to fight tax refund fraud.

50 One-Day Classes Nationwide

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For those who are facing more complex taxation issues, register for the Advanced Preparing for Year-End and 2017 Webinar series today. See page 12 for more details.
**Payroll Course Outline**

### Year-end Preparation
- Year-end checklist
- Year-end accumulators
- Year-end project plan
  - Verifying social security numbers
  - IRS penalties for employee name/SSN mismatches
  - SSA’s Social Security Number Verification Service
- Social Security Administration’s changes to reporting
  - Electronic reporting
  - Use of AccuWage
  - Due dates
- IRS fights tax refund fraud
  - W-2 verification code test
  - IRS expands voluntary disc verification program
  - IRS and states warn payroll professionals of phishing scheme involving W-2s
- Verification of employee data
- Reconciliations
  - Wage and tax
  - Bank
  - General ledger
  - Worksheets
  - Accumulator reset
- Employee year-end notices
  - Form W-4
  - Request consent to provide eForms W-2 & 1095-C to employees
  - Earned Income Credit notification – federal and state
  - W-2 & 1095-C information memos
  - Charging fees for duplicate Forms W-2 & 1095-C
  - Form W-2c checklist
- Payroll and programmer W-2 electronic filing checklist

### Annual Changes
- Social security wage base and tax rate
- Social security/Medicare threshold for domestic employees and election workers
- Social security earnings limit
- Medicare tax rate
- Retirement plan changes/cost-of-living adjustments
- Fringe benefit limitations
  - Adoption assistance programs
  - Definition of control employee
  - Medical FSA contribution limit
  - Federal per diem allowances
  - Federal standard mileage rates
  - Federal standard deduction and personal exemption values
- Federal tax levies – Publication 1494
- Standard Industry Fare Level rates
- Automobile rates
  - Cents-per-mile
  - Luxury car value
  - SUV and fleet value
  - Annual lease value table
  - Commuting value
- Qualified transportation fringe benefit limits
- Information return and payee statement penalties
- Affordable Care Act
  - Employer shared responsibility penalty amounts
  - Affordability percentages
  - Income and housing exclusions for U.S. citizens living abroad
- Health Savings Accounts
  - Contribution limits
  - Definition of high deductible health plan
- Archer Medical Savings Accounts
- Grossing-up
- Moving expenses
- Group-term life insurance
- Awards, prizes, and gift cards
- Qualified transportation fringe benefits
- Loans to employees
- Deferred compensation
- Qualified plans
- Nonqualified plans – taxation and reporting
- Cafeteria plans and flexible benefit plans
- Nonqualified stock options
- Dependent care benefits
- Adoption assistance
- Year-end reporting issues
  - Third-party sick pay reporting
  - Reporting back pay
  - Reporting special wage payments
  - Overpayments and repayments
  - Retirement plan check box on Form W-2
  - Health insurance reporting on Form W-2
  - Forms 1094-C and 1095-C

### Government Issues Review

#### Legislative Actions
- Protecting Americans from Tax Hikes Act of 2015
  - Transit benefit parity for 2015 and beyond
  - Accelerated Form W-2/W-3 deadlines
  - Truncated SSNs
  - Safe harbor for de minimis errors on information returns and payee statements
  - New procedures for issuing and maintaining valid ITINs
  - Military differential pay
  - Work Opportunity Tax Credit extension
  - Payments to work college students
  - SIMPLE IRA rollovers
  - Motion picture employees
- Consolidated Appropriations Act, 2016
  - E-Verify extended
  - Dual change of address notifications for filers of employment tax returns
  - Special consideration to Offers of Compromise for victims of payroll service provider fraud
  - ACA Cadillac tax delay to 2020
  - Overtime exemption for insurance claims adjusters in disaster areas

### State Regulations Impacting Year-end
- State Annual Reconciliation Return Chart
- State Magnetic Media/Electronic Reporting
- State Unemployment Wage Base Chart
- State Unemployment Insurance Trust Fund Status
  - 2015 and 2016 FUTA credit reduction states
- State Unemployment Voluntary Contributions
- State Disability Wage Bases and Tax Rates Chart

### Year-end Reporting and Taxation of Fringe Benefits
- Taxable fringe benefits
  - When fringe benefits are considered paid
  - Withholding on fringe benefits
  - Special accounting rule
  - Depositing taxes on fringe benefits
- Supplementary wages
  - Federal supplemental wage definition
  - Federal supplemental tax rate
  - State supplemental tax rates

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*Program is subject to change without notice."
2016 Legislative Agenda
• Obama Administration’s fiscal 2017 budget proposals
  ▪ Proposal impacting electronic filing of tax returns
  ▪ Quarterly wage reporting
  ▪ W-2 reporting of employer contributions to defined contribution plans
  ▪ Equalize charitable use mileage rate and medical/moving mileage rates
  ▪ Tax proposals impacting high earners
  ▪ Requiring a certified TIN from contractors
  ▪ Expand TIN matching
  ▪ Reinstate FUTA surtax and make it permanent
  ▪ Increase FUTA wage base and reform FUTA credit reduction rules
  ▪ Expand access to and development of retirement plans
  ▪ Automatic enrollment in IRAs
  ▪ Worker classification issues
  ▪ Repeal FICA tip credit
  ▪ Expand and extend tax credits
  ▪ Support, enhance, and expand E-Verify
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• Proposed legislation
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Regulatory Actions
• DOL increases exempt employee minimum salary requirement
• DOL proposes regulations implementing paid sick leave for many federal contractors
• IRS issues regulations and guidance on PEO certification program
• IRS proposes regulations defining marital status based on Supreme Court rulings
• IRS issues final regulations on health coverage of children under age 27
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Agency Initiatives
• DOJ sharpens focus on employment tax enforcement
• IRS reminds employers of consequences of failing to pay withheld taxes
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• OCSE explains how to properly calculate withholding for child support
• OCSE provides guidance concerning the remittance of payments
• OCSE creates FAQ to answer questions about e-IWO program
• OCSE provides guidance concerning third-party verification of employment providers
• DOJ and DHS issue guidance to employers on internal Form I-9 audits
• USCIS enhances E-Verify
• States join E-Verify RIDE program
• EEOC proposes collecting employer pay data to help identify wage discrimination

Where to Get Information
• SSA/IRS phone sites
• Internet websites

Forms Review and Revisions
• Form 941
  ▪ 2016 Form revisions
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• Schedule B
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Government/Public Sector
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How will you ensure a penalty-free year?

This course will discuss how to effectively prepare for filing required forms, use new direct deposit rules, review the effect of fringe benefit taxation, and understand how to identify when government employees are subject to social security and Medicare taxes.

Earn up to: 6 RCHs, 0.6 CEU, or 7 CPE Credits  
Fields of Study: Taxes = 5, Business Law = 2

10 One-Day Classes Nationwide

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Government/Public Sector Course Outline*

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• IRS issues final regulations on health coverage of children under age 27
• IRS proposes modifications to §409A regulations
• DOL increases exempt employee minimum salary requirement
• DOL proposes regulations implementing paid sick leave for many federal contractors
• USCIS says to continue using expired Form I-9
• NACHA and Federal Reserve finalize rules on same-day direct deposit settlement

Agency Guidance
• IRS issues retirement plan and health and welfare guidance following Supreme Court’s Obergefell decision
• IRS guidance on ID protection services exclusion from income
• IRS reminds employers about ACA employer shared responsibility provisions
• IRS issues guidance on employment tax examinations
• IRS early interaction initiative helps employers stay current with payroll taxes
• Department of Justice reminds employers of employment tax responsibilities
• IRS updates designated private delivery services list
• IRS says cost of insurance through a spouse’s group health plan may be excluded from employee’s income
• IRS guidance on §403(b) plans that exclude same-sex spouses
• IRS guidance on qualified transportation fringe benefits for van pools
• IRS posts webinar on ACA return corrections

• IRS describes tax consequences of allowing employees to contribute unused vacation time to an HRA
• Bank regulators issue guidance clarifying customer identification requirements for payroll cards

Court Decisions
• Supreme Court allows class action based on sampling of time spent ‘donning and doffing’
• Parties may not settle private FLSA claims without court or DOL approval

Agency Initiatives
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• IRS reminds employers of consequences of failing to pay withheld taxes
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  □ SSA rejects W-2c & W-3c files due to erroneous deferred compensation
• Form 945
• Form 940
• Form 1099-MISC
  □ Deceased employees

Government/Public Sector Year-end Issues
• Election workers
• Jurors’ compensation
• Elected officials
• Social security/Medicare coverage
  □ Section 218 agreements
  □ Mandatory social security
• Section 401(a) employer pick-up plans
• Converting sick leave to supplemental retirement benefits
• Section 457(b) plans
• Section 403(b) plans
• Section 457(f) nonqualified deferred compensation regulations
• Differential military pay
• Use of vehicles by law enforcement officers
• Fair labor standards for state and local governments
• Volunteer firefighters were FLSA employees

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Canadian Payrolls Course Outline*

Reviewing Changes
- Federal tax rates
- Federal legislation
- Provincial tax rates
- Provincial legislation
- Update on federal and provincial budget implications
- Update on electronic ROE registration and filing

Reviewing for 2016 Year-end
- Checking compliance issues
- Reconciling payroll accounts
- Identifying the proper forms to use
- Validating Social Insurance Numbers
- Recognizing potential PIER deficiencies
- Reviewing common reporting errors and how to avoid them
- Reviewing pension adjustments
- Obtaining and reviewing your PD7A statement
- Electronic filing options and requirements

Completing 2016 Year-end
- 2016 tax filing requirements
  - Detailed description of each box
  - How to record taxable benefits
  - How to record pension adjustments
  - When and how to complete the T4 summary form
- Completing the T4 slip
  - Detailed description of each box
  - How to record taxable benefits
  - How to record pension adjustments
  - When and how to complete the T4 summary form
- How to complete the RL-1 slip (Quebec)
  - Explanation of the new RL-1 reporting and filing requirements
  - Explanation of the special Quebec reporting requirements
  - Detailed description of each box
  - How to record taxable benefits
  - When and how to complete the RL summary form
- Filing deadlines
- Other 2016 filing requirements

2016 After Filing Need-to-Knows
- Processing an amended T4, T4A, or RL-1
- Handling a replacement T4, T4A, or RL-1
- Dealing with the PIER report

Implementing 2017 Requirements
- Changes to Canada Pension Plan, Employment Insurance, Quebec Pension Plan, and Quebec Parental Insurance Plan rates and maximums
- Changes to workers’ compensation requirements
- Changes to minimum wage rates
- Changes to mandatory electronic filing
- Changes to federal and/or provincial tax rates
- Workers’ compensation requirements
- Provincial health tax requirements

Where to Get Help
- Using government websites for the Canada Revenue Agency, Service Canada, and Revenue Quebec

*Program is subject to change without notice.
Webinars and Webinars On Demand

These live, web-based, interactive presentations will provide you with the essential year-end Checklist and course materials for each registered segment.

Delivery Method: Group Internet-based. CPE credits are not available for Webinars On Demand. No advanced preparation or prerequisites required. Program Level: Overview

Payroll Webinar Series

<table>
<thead>
<tr>
<th>Segment 1: Year-end Preparation</th>
<th>Course Code: 16PYE01L</th>
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<tbody>
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<td>Presented Live: October 26;</td>
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<tr>
<td>Presented Live: November 16;</td>
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Government/Public Sector Webinar Series

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All Five Segments: Presented on dates listed. 16GYE00L (On Demand: 16GYE00R)

The five segments of the Government/Public Sector Preparing for Year-End and 2017 Webinar series provide the same learning objectives and content found in the Government/Public Sector Preparing for Year-End and 2017 seminar at the same price as the seminar.

Continued on next page

View the complete course outlines at www.americanpayroll.org/course-conf/webinars
Webinars and Webinars On Demand

Canadian Payrolls Webinar Series

Segment 1:
Federal Legislative Update: Canada Revenue Agency and Service Canada
Course Code: 16CYE01L
Presented Live: November 30;
Field of Study: Taxes = 0.5, Business Law = 1.0
(On Demand: 16CYE01R)

Segment 3:
Canadian Federal Year-end Reporting
Course Code: 16CYE03L
Presented Live: December 7;
Field of Study: Taxes
(On Demand: 16CYE03R)

Segment 2:
2016 and 2017 Jurisdictional Changes and Reporting
Course Code: 16CYE02L
Presented Live: December 2;
Field of Study: Taxes = 0.5, Business Law = 1.0
(On Demand: 16CYE02R)

Segment 4:
Quebec Legislative Update and Year-end
Course Code: 16CYE04L
Presented Live: December 9;
Field of Study: Taxes
(On Demand: 16CYE04R)

All Four Segments
Presented on dates listed. 16CYE00L (On Demand: 16CYE00R)

Accounts Payable/Disbursements Webinar Series

Segment 1:
Year-end Preparation
Course Code: 16APY01L
Presented Live: October 12;
Field of Study: Taxes
(On Demand: 16APY01R)

Segment 3:
Legislation, Regulatory Actions, Agency Guidance, and Court Decisions
Course Code: 16APY03L
Presented Live: October 19;
Field of Study: Taxes
(On Demand: 16APY03R)

Segment 2:
Taxation Issues Common to Accounts Payable
Course Code: 16APY02L
Presented Live: October 14;
Field of Study: Taxes
(On Demand: 16APY02R)

Segment 4:
State Filing Requirements Impacting Accounts Payable, Annual Changes, and Forms Review
Course Code: 16APY04L
Presented Live: October 21;
Field of Study: Taxes
(On Demand: 16APY04R)

All Four Segments
Presented on dates listed. 16APY00L (On Demand: 16APY00R)

Advanced Payrolls Webinar Series

Segment 1:
Complex Year-end Taxation Issues
Course Code: 16ADY01L
Presented Live: October 25;
Field of Study: Taxes
(On Demand: 16ADY01R)

Segment 3:
Government Issues Review
Course Code: 16ADY03L
Presented Live: November 2;
Field of Study: Taxes = 0.5, Business Law = 1.0
(On Demand: 16ADY03L)

Segment 2:
Year-end Executive Compensation Taxation and Reporting
Course Code: 16ADY02L
Presented Live: October 27;
Field of Study: Taxes
(On Demand: 16ADY02R)

Segment 4:
State Issues, Annual Changes, and Form Review
Course Code: 16ADY04L
Presented Live: November 4;
Field of Study: Taxes
(On Demand: 16ADY04R)

All Four Segments
Presented on dates listed. 16ADY00L (On Demand: 16ADY00R)

View the complete course outlines at www.americanpayroll.org/course-conf/webinars
Please register me for this one-day Year-End course:

- [ ] Payroll
- [ ] Government/Public Sector
- [ ] Canadian Payroll

City: ____________________ Date: ____________ Course Code: ____________

Special Dietary Request:
- [ ] Vegetarian
- [ ] Gluten-free
- [ ] Kosher

- [ ] I am an APA MEMBER.
- [ ] I am a COLLEAGUE of an APA Member (at the same street address).
- [ ] I would like to join APA now and register at the member rate.

Class registration fee (member rate) $450
One-year annual membership dues* $219
One-time enrollment fee $35
TOTAL $704

- [ ] I am NOT a Member or Colleague.

Please register me for the following Webinar or Seminar:

Individual Webinars are $185*. All 4 Segments in a series are $450*.
Note: Government/Public Sector has 5 segments for $450*.

Course Code Payroll Government/Public Sector Canadian Payroll AP/Disbursements Advanced

- [ ]
- [ ]
- [ ]

I would like to purchase the course materials for:

- [ ] Payroll
- [ ] Government/Public Sector
- [ ] Canadian Payroll

Please read our policies for registration, transfers, substitution, cancellation, and refunds.

http://www.americanpayroll.org/images/courses_cont/event%20policies.pdf

All sales of the course materials are final. No refunds will be made. Course materials for the one-day class will begin being shipped immediately after the last class in the series is completed. Course materials for webinars will be emailed for each registered webinar segment.

*Membership dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. 100% of membership dues are deductible as an ordinary business expense. An enrollment fee of $35 is charged to all new members and to reinstate members inactive for more than 90 days.

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Course Level: Update. Delivery method and Field of Study: Group-live, Taxes = 5.0, Business Law = 2.0, and Internet-based, Taxes = 5.0, Business Law = 1.0.

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Last updated: August 2016

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Visit: www.americanpayroll.org

For Office Use Only: Date: ____________ Order #: ____________ Batch #: ____________ Group #: ____________ Check #: ____________ C/P: ____________________________ Total: $ ____________