## Planning and Organizing Payroll Operations
- Values
- Vision
- Mission
- Aligning payroll’s visions and missions
- Objectives/key results
- Management by planning
- Third-party relationships management (service vendors – contract management)
- Understanding business partners
- Project management
- Managing international relationships

## Measuring Payroll Operations’ Effectiveness
- Cost analysis/cost of payroll check
- Benchmarking
- APA’s Payroll Benchmarking Study results
- Performance metrics
- How to identify the cost of your payroll – what are the components?
- Impact of new benefits/establishing policies
- Auditing the payroll process and efficiency
- Writing a business case
- Budgeting payroll operations
- Service level agreements
- Quality assurance
- Measuring quality in the payroll department

## Employee Development
- Career path
- Identifying job requirements
- Developing job requirements and staffing
- Writing job descriptions
- Interviewing candidates
- Performance feedback
- Taking corrective action
- Measuring employee development

## Prioritizing Your Time
- Organizing through delegation
- Planning and leading a meeting

## Change Management
- Change vs. transition
- Crisis management

## Trends in Payroll Practices and Technology
- Shared services
- Call centers
- Outsourcing
  - Discrete process outsourcing
  - Business process outsourcing
  - Business transformation outsourcing
  - Offshoring
- Internet use by payroll professionals
- Employee and manager self-service
- Internet-based technologies
- Biometrics
- GPS technology
- Imaging and document storage
- Payroll and smart phones and tablets

## Payroll Technology Selection
- System selection
  - Executive support
  - Project team
  - Interfaced vs. integrated technology systems
  - Identifying requirements
  - Current situation analysis
  - Functional requirements document
  - Request for information
  - Request for proposal
  - Decision factors
  - Selection process

## Business Continuity Planning
- Benefits of a business continuity plan
- Creating a business continuity plan
- Updating the plan
- Testing the plan

## Complex Taxation Issues
- Social security/Medicare taxation
  - Common paymaster
  - Common pay agent
  - Supplemental unemployment benefits
  - Railroad Retirement Tax Act
- Dealing with the IRS and SSA
  - Penalty notices
  - Audits
  - Reconciliation issues
  - Penalties/abatement/reasonable cause
- Preventing penalties
- IRS’ Taxpayer Advocate Service
- SSA reconciliation letters
- Mergers and acquisitions overview
  - Unemployment insurance
  - Transfer of experience rating
  - State issues
  - Standard and alternate tax and reporting procedures
  - Social security tax issues
  - W-2 and 941 reporting issues
- Discrimination testing
  - Retirement (401(k)) plans
  - Group-term life insurance

## Taxing Executive Compensation
- The IRS’ executive compensation compliance strategy
- Additional Medicare tax on executives
- Withholding requirements from executive compensation
  - 39.6% supplemental wage withholding
  - Gross-ups of executive compensation
- Chauffeur services
- Aircraft (SIFL calculation)
- Stock compensation
  - Section 83(b) elections
  - Restricted stock
  - Phantom stock
  - Nonstatutory stock options
- Golden parachute payments
- Nonqualified deferred compensation plans
  - Section 409A requirements
- Split-dollar life insurance contracts

## Security Issues
- Check fraud
- HIPAA requirements

## Payroll Auditing
- Accounting records
- System operations
- Third parties (benefit administrators)
- Managing outside auditors
- Auditing the payroll process
- Optimizing the use of consultants

*Program is subject to change without notice.*