



# The Payroll Resource

July/August 2011

Volume 2011, Number 6

## Meeting Info

- August 19, 2011
- 8:00am - 4:30pm
- Employer's Association  
3020 W Arrowood Road  
Charlotte, NC 28273
- 7 RCH Credits Available

## APA Websites:

APA Charlotte  
APA National  
Carolinas Payroll  
Conference

## Useful Links:

IRS  
Dept of Labor  
Code of Federal  
Regulations for FLSA  
NC Dept of Revenue  
NC Dept of Labor

## From the Desk of Betty Cooney Chapter President

*Congratulations to the winners of the All Day Seminar –*

*Linda Holst, Time Warner Cable*

*Nikki Degeneffe – Barloworld Handling LLC*

*Also, congratulations to our Website contest Winner –  
Stan Javitz who won a Charlotte Chapter APA T-Shirt.*

*Thank you to Time Warner Cable for hosting our July meeting, providing  
breakfast and Thanks to Martin Armstrong for a very informative  
presentation on effective Communication.*

*We are looking to keep the momentum going! We look forward to growing our  
chapter membership, building strong internal and external relations and  
becoming more involved in our community. We need all of your support to  
accomplish these goals. Remember, this is your chapter. To this end, we  
welcome all comments and suggestions. If anyone is interested in serving on  
the board or on a committee please send me an email,  
[Elizabeth.cooney@twcable.com](mailto:Elizabeth.cooney@twcable.com).*

*Please join us at our meetings or upcoming community service events and  
network with your fellow payroll professionals. This is a great venue to share  
ideas and fellowship. We are asking our members to review our website  
(<http://ccotapa.memberlodge.org/>) to ensure we have accurate information on file  
for you. This will enable us to get you information timely. We hope to see you  
at our All Day Seminar and the Employers Association on August 19<sup>th</sup>. Please  
visit the website to review the agenda and to register.*

*With Warm Regards,  
Betty Cooney  
Chapter President, Charlotte Chapter of the APA*

## Contact Us:

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# Charlotte Chapter of the American Payroll Association

## All-Day Educational Seminar

**Friday, August 19, 2011**

**\*\*Registration deadline August 12th\*\***

**When: 8:00 am to 4:30 pm**

**Where: Employer's Association**

**3020 W Arrowood Road, Charlotte, NC 28273**

**You are invited to attend a full day of education and networking.**

**Topics include: Reward your Employees, Disciplined Decision Making, Wellness Programs, LinkedIn, Wage & Hour Issues, and Four Generations in the Workplace**

**Cost:**

**\$50.00 – Local APA Member**

**\$75.00 – Non-Member (includes a one year Charlotte APA membership)**

**\*\*Cancellation deadline August 18th\*\***

**(Cost includes continental breakfast and lunch)**

**Lunch Sponsored By**

**Unicorn HRO**

**RCH – 7.0**

**Click to Register**

**All Day Educational Seminar**



## UNICORN HRO

### Helping businesses do business.

Since 1982, Unicorn HRO's fully integrated HCM solutions have been helping clients save time and money while optimizing their benefits, payroll and human resources. Currently, we bring our extensive HR expertise to more than 800 domestic and international companies representing over 3 million employees, helping them do business with greater efficiency, profitability, insight and synergy.

Unicorn HRO's applications and solutions are designed to build the strategic value of our customers' human resources for long-term success. Our solutions are developed and implemented by an experienced team of research & development, quality assurance and systems architecture professionals. Together, their combined expertise, insight and innovation empower our customers to work with the utmost cost-efficiency and organizational agility at a time when the demand for excellence is equaled only by pressures on bottom-line performance. Unicorn HRO simply gets the job done.

Headquartered in Florham Park, NJ, Unicorn HRO also has offices in Raleigh, NC; Seattle, WA; Houston, TX; and Dallas, TX.

### Products

- **iCON (SaaS)**

- *Human Resources*
- *Benefits*
- *Payroll*
- *Manager Services*
- *Employee Services*
- *Dashboard*
- *WebReports HR*

- **Open4**

- **Workforce Management**

- *Scheduling*
- *Accrual Tracking*
- *Time Entry*

### Services

- **Benefits Administration**
- **FSA/COBRA**
- **Tax Filing**
- **Payroll Processing**





## *Member Spotlight*

*Roschelle Wachter, CPP*

Name: **Roschelle Wachter**

Current Place of Employment: **Inspiration Ministries – Indian Land, SC**

How long have you been a member of the National APA and/or local APA: **3 years in October**

Hobbies: **reading, singing in Church choir, watching HGTV**

Favorite Things: **70 degree weather with lots of sunshine, a child's laugh, dinner out with friends, quiet time**

Family: **Husband – Bret (21 years in August), son – Ryan (18), daughter – Brooke (14)**

Influences in your career/How did you get into payroll: **Totally by accident! I was hired to be an administrative assistant in the Finance department at my current company (returning to the work force after being a stay at home Mom for a few years). But on my first day I was asked to cover an unexpected opening in the A/P section for a couple weeks. Then within a couple months I was promoted to process Accounts Receivable and then within a couple months of that I was again promoted to Payroll Specialist and I had no experience in Payroll whatsoever. But here I am 6 years later now managing the payroll section and loving it!**

How I got into Payroll: **see above**

What would your alternate career choice be: **a nurse. I love helping people.**

What keeps you/got you started in payroll: **Never a dull moment. Every day is full of unique challenges!**

Favorite way to relax/blow off steam after a particularly hectic day/week: **walking & working out at the gym or sitting in my recliner with my cat, Fuzzy, curled up on my lap.**



## *Member Spotlight*

*Sue Mulligan, CPP*

Name: Sue Mulligan

Current Place of Employment: Central Piedmont Community College

How long have you been a member of the National APA and/or local APA: I have been a National APA member since 1994 and served in several roles including on the APA Hotline Referral since 2002, Chapter of the Year Committee in 2002, and currently serve on the Education Grant Committee until 2013. I've been a member of the Charlotte Chapter APA since 2003 (approx.) and served as Co-Director of Education and currently as the chapter Treasurer.

Hobbies: music, reading, cooking, meditation

Favorite Things: my family, working on a Master of Science in Strategic Leadership, learning and teaching, vacations and travel!

Family: Married to Dennis for 35 years, a 27 year old son who served in the Navy in Iraq and a 23 year daughter who recently graduated from UNCW with a Bachelor in English.

Influences in your career/How did you get into payroll: I have a Bachelor of Science in Business Administration and currently working on a Master of Science in Strategic Leadership. I started out at Coca Cola in the General Accounting Department and was offered an opportunity in a payroll position and have remained in the field since then, but developed in skills through several different positions related to Payroll.

How I got into Payroll: In 1981, I applied for Payroll Lead at Coca Cola and gained skills as I worked my way up to a Corporate Payroll Manager. After leaving Coke, I worked at Hendrick Automotive Group for four years as Corporate Payroll Manager, and now in my current position as Payroll Director at CPCC since 2003.

What would your alternate career choice be: I would like to continue to grow in my current position in leadership skills and eventually, to teach in the future. I enjoy all aspects of payroll, accounting, and working with employees and students. I would like to teach leadership skills to those who may be interested in developing skills during their career.

What keeps you/got you started in payroll: I enjoy the variety in payroll, always something different, opportunities to find efficiencies, contributing toward success of my employers and working with employees (you meet so many people this way) and most importantly, helping staff develop skills so they can become successful in their career.

Favorite way to relax/blow off steam after a particularly hectic day/week: Since it's important to balance work and home life to stay healthy, I have several ways to relax. I enjoy cooking and focusing on the moment in preparing a good meal. I also like to spend time with my family or with friends in social activities. Depending on how stressed I am, a relaxing massage that leaves me feeling stress free (at least for a while), meditation, reading, and music are always options too.

# Payroll Cards: Understanding the Usage Patterns that Drive Employee Satisfaction

## FREE WEBINAR

The American Payroll Association (APA) and MasterCard are pleased to present a special eLearning webinar. There is no cost to attend.



## Recertification Credit Hours

Earn 1 Recertification Credit Hour (RCH) when attending this webinar.



## Description

Employees who rely on payroll cards have unique needs that employers are not always aware of. There are many features built in to typical payroll card programs that make their daily lives much easier, including: online bill payment, text messages, the ability to send money to distant family members, and of course, the ability to shop online. Research shows that employees who maximize the use of their payroll cards are much more pleased with that payment method and, as a result, are more appreciative of their employer for providing this option. Learn how you can ensure that your payroll card program delights your employees and provides real value to their daily lives.

## Schedule

This educational webinar will begin at 1:00 pm ET and end at 2:00 pm ET on Thursday, September 15, 2011.

## Format

APA webinars are delivered over the Internet using interactive WebEx technology. After you have registered, you will receive an e-mail with instructions and links to download course materials and/or connect to the webinar. Within 48 hours of webinar completion, you will receive an e-mail asking you to evaluate the webinar, and will receive a completion certificate.

For webinars on demand, you will receive an e-mail with a link to the recorded webinar. Enter the order number provided in the e-mail. The program will begin to play as it continues downloading in the background. The process requires a high-speed internet connection and Windows Media Player 9 or later. Once the link is activated, you have 48 hours to view the program. The e-mail will contain links to the course material associated with the segments, if available.

## Note:

By receiving this free webinar, you give MasterCard permission to contact you.

## 9/15/11-Payroll Cards: Understanding the Usage Patterns that Drive Employee Satisfaction

Employees who rely on payroll cards have unique needs that employers are not always aware of. There are many features built in to typical payroll card programs that make their daily lives much easier, including: online bill payment, text messages, the ability to send money to distant family members, and of course, the ability to shop online. Research shows that employees who maximize the use of their payroll cards are much more pleased with that payment method and, as a result, are more appreciative of their employer for providing this option. Learn how you can ensure that your payroll card program delights your employees and provides real value to their daily lives.

1 RCH Awarded

[Click Here To Register](#)

<http://www.americanpayroll.org/product/49/169>

# Compliance-Does Your Workforce Management System Help You Ensure Compliance

## FREE WEBINAR

The American Payroll Association (APA) and CyberShift are pleased to invite you to a special eLearning webinar. There is no cost to attend.



## Recertification Credit Hours

Earn 1 Recertification Credit Hour (RCH) when attending this webinar.



## Description

Find out how and when the federal and state rules require overtime payments. We'll look at how state laws complicate the determination of an employee's exempt status and overtime pay requirements. Understand how you can use your workforce management system to ensure compliance and avoid penalties.

## Schedule

This educational webinar will begin at 1:00 pm ET and end at 2:00 pm ET on Thursday, September 8, 2011.

## Format

APA webinars are delivered over the Internet using interactive WebEx technology. After you have registered, you will receive an e-mail with instructions and links to download course materials and/or connect to the webinar. Within 48 hours of webinar completion, you will receive an e-mail asking you to evaluate the webinar, and will receive a completion certificate.

For webinars on demand, you will receive an e-mail with a link to the recorded webinar. Enter the order number provided in the e-mail. The program will begin to play as it continues downloading in the background. The process requires a high-speed internet connection and Windows Media Player 9 or later. Once the link is activated, you have 48 hours to view the program. The e-mail will contain links to the course material associated with the segments, if available.

## Note:

By receiving this free webinar, you give CyberShift permission to contact you.

## 9/8/11-Compliance-Does Your Workforce Management System Help You Ensure Compliance

Find out how and when the federal and state rules require overtime payments. We'll look at how state laws complicate the determination of an employee's exempt status and overtime pay requirements. Understand how you can use your workforce management system to ensure compliance and avoid penalties.

1 RCH Awarded

[Click Here To Register](#)

<http://www.americanpayroll.org/product/49/167>

*From Membership Director, Susan Morano*

**Welcome New Members!!!!!!**

**Why Become a member of the Charlotte APA**

**Networking** with other Payroll Professionals will help enhance your career opportunities and develop lasting relationships.

**Education and Training Opportunities:**

- ✓ Monthly local chapter meetings – Earn RCH credits
- ✓ Statewide Conferences
- ✓ Federal, state and local regulatory updates
- ✓ Seminars and Special Programs
- ✓ CPP/FPC Study Group

**Monthly Newsletter**

**Reduced fees to monthly lunches, conferences and seminars**

**Community Projects and Volunteer Opportunities**

**Voting rights** in the election of chapter leadership

"We currently have well over 100 members registered as active, including individual and corporate memberships, and meeting attendance is exceeding last year's every month. Rotating the time of day for meetings as well as meeting locations hopefully is helping more members to be able to attend."

The membership application is available on the website.

Go to [www.apacharlottenc.org](http://www.apacharlottenc.org).

Email: [susan.morano@camoplastsolideal.com](mailto:susan.morano@camoplastsolideal.com)

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**Upcoming Events  
Mark Your Calendars**

- **National Payroll Week Luncheon**  
**September 8, 2011**  
**Location: Clariant Corporation**
  
- **The Greater Charlotte Heart Walk**  
**September 17, 2011**  
**Location: Center City Charlotte**
  
- **Carolinas Payroll Conference**  
**November 2 – 5, 2011**  
**Location: Hilton Myrtle Beach Resort**  
**Myrtle Beach, SC**
  
- **October Meeting Topic - 6 Secrets to Slowing You Down**  
**Topic Speaker - Graham Wunderley**  
**October 20<sup>th</sup>, 2011**  
**Location: Aon Hewitt**



# Chapter Volunteer Opportunities



The **Greater Charlotte Heart Walk** will be held on **September 17th, 2011** in Center City Charlotte at the intersection of Trade and Tryon Streets. The **Heart Walk** is the American Heart Association's largest fundraising event in the Charlotte metro area, attracting 11,000+ participants and raising \$1.5 million dollars to fight heart disease and stroke. Educational, wellness and children's activities begin at 7:30 a.m. and the three-mile walk through beautiful Uptown begins at 9:00 a.m. Water stations and snacks will be available. There will be three Wellness Communities that focus on the following topics: *Create Hope, Inspire Change and Celebrate Success*. Each community will be on a different corner of Trade and Tryon Streets.

## Heart Walk – Why Walk?

**Did you know that cardiovascular disease is the No. 1 killer of all Americans?** In fact, someone dies from CVD every 38 seconds! Heart disease also kills more women than all forms of cancer combined. And congenital cardiovascular defects are the most common cause of infant death from birth defects.

**You can help.** When you join **Heart Walk**, you join more than a million people in 300+ cities across America in taking a stand against heart disease and helping save lives!

The funds raised in the **Heart Walk** will support projects like these:

- **Putting up-to-the-minute research into doctors' hands** so they can better prevent and treat heart disease among patients.
- **Groundbreaking pediatric heart and stroke research.** About 36,000 babies are born with heart defects each year —research is the key to saving babies' lives.
- **Getting life-saving information** to those who need it most – information that can save a life, like how to eat better, how to recognize the warning signs of heart attack, and how to talk to a doctor about critical health choices.

## Get Started With Us Today

Join our team by going to <http://charlotteheartwalk.org/> & registering under our team name – **Charlotte Chapter of the APA**.

The Wellness Communities and Check-In will open at 7:30am

The walk officially begins at 9:00am

Parking vouchers will be available online and e-mailed to registered participants, specific parking lots are TBD.

We will walk rain or shine!

The three-mile walk route is fairly flat, beginning at the intersection of Trade & Tryon Streets, continuing through the Wesley Heights neighborhood, through several scenic parks and finishing uptown. There will be Hydration Stations along the route as well as a one-mile alternative route. Some folks like to run and rollerblade the route, which is fine, but bicycles, motorcycles and skateboards are not allowed. A map of the route will be available online closer to the event.

Help us reach our goal of raising \$100 and recruiting 10 members to walk with us!

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*We hope to see you with us on September 17<sup>th</sup>! Please feel to contact me if you have any questions at [jennifer\\_moran@bellosuth.net](mailto:jennifer_moran@bellosuth.net) or 704.905.2118 ~ Jennifer Moran, CPP, Bank of America, Charlotte Chapter of the APA  
Director of Special Events*

# Governmental Update

The following information was reported in the August 3, 2011 issue of the BNA Payroll Administration Guide Newsletter

## **IRS to Discontinue High-Low Lodging and Meal Expensing**

On July 19, the Internal Revenue Service issued guidance advising taxpayers that the agency intends to discontinue authorizing the high-low per diem method for substantiating lodging, meal, and other incidental expenses incurred for work travel.

IRS plans to publish a revenue procedure later this year that provides the general rules and procedures for substantiating lodging, meal, and incidental expenses incurred when traveling away from home, while omitting the high-low substantiation method. The guidance was issued as [Announcement 2011-42](#). IRS said it would publish a revenue procedure in subsequent years only when modifying the substantiation rules and procedures and will publish a special transportation rate in an annual notice.

## **Limited City List**

The high-low substantiation method issued by IRS has two levels of per diem rates that may be used in lieu of the extensive list of rates to apply to employees on business travel. Under this method, several high-cost localities are identified, and the applicable per diem rate for travel to one of these localities is \$233 per day (\$168 for lodging and \$65 for meals and incidental expenses). The rate for all other locations within the continental United States is \$160 per day (\$108 for lodging, \$52 for M&IE). The high-low substantiation method may not be used for travel outside of the continental United States or if the employer's per diem covers only M&IE.

Currently, there are 50 jurisdictions designated as high-cost localities. Without the high-low method available, employers may use the per diem substantiation method, which is based on a listing of thousands of localities from the General Services Administration that has specific amounts for each location.

Because these per diem amounts are primarily intended for federal government workers travelling on business, the rates are set by fiscal year, effective Oct. 1. IRS, however, allows employers to apply a calendar year approach to the new rates after they are announced each September.



# Governmental Update

The following information was reported in the July 7, 2011 issue of APA's "Payroll Currently":

**FUTA Surtax Expired June 30.** The 0.2% Federal Unemployment Tax Act (FUTA) surtax expired on June 30, 2011. The U.S. Congress did not push legislation through to extend the surtax before it expired. With the expiration of the surtax, employers will need to separately track FUTA taxable wages paid before July 1, and FUTA taxable wages paid after June 30.

**IRS Announces Mid-Year Mileage Rate Increase of 4.5 Cents.** The IRS has increased the standard business mileage rate from 51 cents to 55.5 cents a mile for all business miles driven from July 1 through December 31, 2011. The rate for deductible medical or moving expenses is increased from 19 cents to 23.5 cents a mile. *Ann. 2011-40.*

## State and Local News

- Alabama – E-Verify requirement enacted; Jefferson County occupational license fee refund administrator appointed, procedures announced
- Colorado – UI taxable wage base increased
- Delaware – same-sex civil unions permitted
- Illinois – UI taxable wage base increased
- Indiana – Updated IRC references impact tax treatment of health care for adult children
- Kansas – definition of 'employment' amended for UI purposes
- Maine – child labor work hour restrictions eased
- Massachusetts – updated IRC references impact tax treatment of health care for adult children
- Minnesota – third-party sick pay benefit payer reporting enacted
- Oklahoma – top income tax rate, supplemental wage tax rate decreased
- Tennessee – E-Verify requirement phased in; wage deductions permitted for money owed
- Virginia – electronic filing and payments mandated for semiweekly filers; W-2 electronic filing threshold lowered
- Washington – paid family leave program delayed



# Fundamental Payroll Certification (FPC) & Certified Payroll Professional (CPP)



Advance your payroll career while ensuring your organization's payroll compliance.

The PayTrain College & University® program is designed to increase your knowledge of payroll compliance from a basic understanding to an advanced level, and prepare you for the Fundamental Payroll Certification (FPC) and Certified Payroll Professional (CPP) certification exams.\*

The American Payroll Association (APA) has partnered with CPCC to provide a simple solution to your training needs! APA's PayTrain College & University® program consists of two non-credit courses, PayTrain Fundamentals and PayTrain Mastery, which will prepare you or your staff for FPC/CPP certification and for the daily challenges faced by payroll professionals. Enrollees in the course receive live classroom instruction, textbooks, and access to interactive online games and applications to reinforce topics learned.

**Classes Begin August 15<sup>th</sup>, 2011**

**[Click Here For More Information](#)**

<http://cce.cpcc.edu/leadership-management/professional-development-folder/Certified-Payroll-Professional-new>

# Charlotte APA T- Shirts

The Charlotte APA T-Shirts have been ordered and should be arriving later this month. We will have a T-Shirt available at the June meeting for members to see before purchasing.

We have small, medium, large, X-Large and XX Large.  
The cost for each T-Shirt is **\$10.00**.

We will have order forms available at the Charlotte APA meeting.  
We will also email an order form to members when the T-Shirts arrive.  
Please make all checks out to Charlotte APA



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## Charlotte APA Newsletter Archive

Did you know that past newsletters are available on the Charlotte APA website? It is very easy to catch up on the latest chapter news and announcements, even if you are not able to attend the monthly meetings or activities.

Go to <http://www.apacharlottenc.org>

Log in to the website

Select **Membership**

Select **Newsletters**

Select the newsletter you would like to review from the list

**Charlotte Chapter of the American Payroll Association**

E-mail:   
Password:   
 Remember me

Home Events News Alerts **Membership** Sponsor Job Opportunities Contact Us

**Welcome to the Charlotte Chapter of the American Payroll Association!**

We strive to provide the most current information and services to our members. Please visit and come back often, as information is updated frequently.

**History:** The Charlotte Chapter APA was founded in July, 1995. We currently enjoy a membership of over 200 payroll professionals from Charlotte and the surrounding areas representing organizations of a wide variety of sizes and types.

**Meetings:** Our Chapter meets monthly in Charlotte from February through October. Meetings are held on the third Thursday of the month and meetings are normally scheduled for one and a half hours. Our meeting agenda includes speakers on a wide variety of payroll-related topics, as well as other topics of general interest to the payroll professional, which provides you with an opportunity to earn recertification credit hours (RCH's). Vendors are also invited to participate, allowing them to offer their payroll-related products and services. Please check our calendar for updates and meeting information.

Enjoy!



*The Charlotte, North Carolina State, South Carolina, Triad, Upstate South Carolina and Western Piedmont chapters of the American Payroll Association are proud to present*

## ***The 24th Annual Carolinas Payroll Conference.***

***The website is now open for registration!!!!!!!!!!!!***

**[www.carolinasconference.org](http://www.carolinasconference.org)**

***Below is a link to a document that will assist you in registering for conference this year.***

***If you have any questions regarding the registration process, please feel free to contact **Tim Cochran** at [timcochran2009@yahoo.com](mailto:timcochran2009@yahoo.com)***

***[Renewing Membership for Carolinas Payroll Conference.pdf](#)***

***There will be an on-site party on Thursday night. All attendees are encouraged to dress in their favorite "International" style.***



***See you in Myrtle Beach!!!!***

# *National Payroll Week* *September 5-9, 2011*

<http://www.nationalpayrollweek.com>

Take the **NPW survey** and be entered into a contest for a

## A Free Paycheck



and

## Trip For Two To Las Vegas



**Click Here For Survey**

[Take survey](#)

Check out our Website!!

Round Two!



<http://www.apacharlottenc.org/>

We've re-designed our website, check it out! You can find information about the Chapter, National APA, and many other payroll related items. To get you looking at it we have a little game, email the answers the following three questions to us at [ccapa2010@yahoo.com](mailto:ccapa2010@yahoo.com) and you will be entered to win one of our chapter tee shirts at the 9/08/2011 meeting.

1. What can you learn about the IRS on our News Alerts page? \_\_\_\_\_
2. Where is the Green Dollar Sign hidden (on what page)? \_\_\_\_\_
3. How many Job Opportunities are currently posted on our website? \_\_\_\_\_

Happy surfing and good luck!! Entries must be received 5:00 p.m. on 9/6/2011 to be included for the drawing.

