



The Payroll Resource

March 2011

Volume 2011, Number 2

Meeting Info

- March 17, 2011
- 11:30 pm - 1 pm
- Clariant Corporation
- RCH Credits Available
- Lunch Provided
- Topic: IRS Updates

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

February's networking meeting was a great success. Thank you to all the members that were able to attend. The chapter is looking to keep the momentum going. We are looking 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. To this end, we welcome all comments and suggestions. Please join us at our meetings and network with your fellow payroll professionals. This is a great venue to share ideas. On behalf of your new executive board of directors and myself, I welcome you to our chapter. We look forward to another exciting and rewarding year for the Charlotte Chapter of the APA.

We hope to see you at our March meeting.

With Warm Regards,

*Betty Cooney,
Chapter President, Charlotte Chapter of the APA*

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**Our next meeting will be
March 17, 2011 at**

***Clariant Corporation
4000 Monroe Road
Charlotte, NC***

(East/West Conference room in Bldg.4)

Topic: IRS UPDATES

11:30 AM to 1:00 PM

Topic Speaker: Avery Henline

Avery Henline is a member of the Communication, Liaison and Disclosure Division of the Internal Revenue Service in Charlotte, North Carolina.

Avery is a native of North Carolina. He graduated from Lenoir Rhyne College in Hickory, North Carolina with a degree in Business Administration. He served two years in the United States Army. He graduated with a Masters Degree in Business Administration from Campbell University in Buies Creek, North Carolina. Avery also has an MBA plus Certificate in Accounting from the University of North Carolina at Charlotte, N.C. Avery is a Certified Public Accountant, licensed by the North Carolina Board of CPA Examiners. Avery is a member of both the North Carolina Association of CPA's and the American Institute of Certified Public Accountants.

Avery has over 30 years of experience with the Internal Revenue Service. Avery has taught evening and night courses in accounting and business subjects for various community colleges and four years schools. These courses were in the subject areas of accounting and taxation. Prior to working for the Communication, Liaison and Disclosure Division, Avery was a Revenue Agent with the Internal Revenue Service for over 25 years. During that time he worked in the States of, New York, Arizona, California, and North Carolina. During this time he examined federal income, employment, and excise tax returns. Avery also served as an expert witness and testified in numerous criminal tax proceedings.



The Charlotte APA will be collecting donations for the different areas at Urban Ministries so that we can help make an impact on the entire organization's needs.

This month we'll be collecting for the **Showers Area** and here is their current wish list for that area:

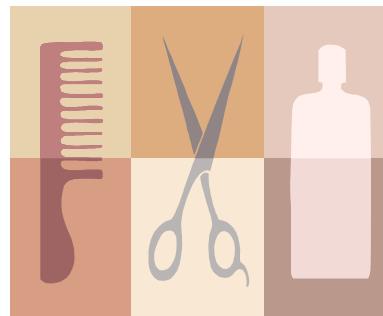
Deodorant

Hotel size soap, lotion, & shampoo (no conditioner)

Razors

Nail clippers

Please bring your donations to the Charlotte APA meetings in March and April. We will take the donations to Urban Ministries on behalf of the chapter.



For questions regarding the donations, please contact our **Director of Special Events, Jennifer Moran** at

Jennifer_Moran@bellsouth.net

You Could Win
One of Four All-Expenses-Paid* Trips
to the 29th Annual Congress
in Salt Lake City, UT



Twelve deserving American Payroll Association members will receive APA training at absolutely no cost through the Payroll Education Grants sponsored by APA, Kronos, Global Cash Card, and WorkForce Software.

Payroll Education Grants

recognize and honor payroll professionals for their commitment to educational and professional growth.

APA 2011 Payroll Education Grants:

- One Complete APA Payroll Training Package
- Two APA Course/Conference Grants
- Four *The Payroll Source** Grants

Global Cash Card 2011 Payroll Education Grants:

- One Global Cash Card Payroll Education Grant
- One Global Cash Card Payroll Publication Grant

Kronos 2011 Payroll Education Grants:

- One Kronos Payroll Education Grant
- One Kronos Payroll Publication Grant

WorkForce Software 2011 Payroll Education Grants:

- One WorkForce Software Payroll Education Grant
- One WorkForce Software Payroll Publication Grant

Don't delay—apply today! **The application deadline is March 14, 2011.**

APA, Kronos, Global Cash Card, and WorkForce Software
Payroll Education Grants will be
presented at the 29th Annual Congress
Salt Lake City, UT • May 24-27

www.americanpayroll.org/members/edgrant

*Expenses include the cost of travel to and from Salt Lake City, UT, hotel accommodations from May 24-27 (up to 4 nights), and the registration fee for the 29th Annual Congress. Travel itinerary must be approved by grant sponsor.

Click here to apply:

http://info.americanpayroll.org/pdfs/edugrant/11_DWS_Grant_App.pdf

Certified Payroll Professional

by Chris Emery undefined last modified 12/13/2010



COLLEGE & UNIVERSITY

Besides being a powerful tool to assist you in preparing for the PHR or SPHR certification exams, the SHRM® Learning System Course also provides professional development for you and your HR Department. The course provides a solid foundation for managing the HR challenges you face in today's demanding work environment; it supplies a current reference of HR practices, broadens the perspective of functional specialists, and strengthens individual competencies and productivity.

- [Course Description](#)
- [Course Schedule](#)

- [Resources](#)

[Register Online](#) or call Customer Service at 704-330-4223.

COURSES IN PROGRAM [▲ TOP](#)

PAYTRAIN FUNDAMENTALS

PPS 7004

[Course outline](#)

This 30-hour course, PayTrain Fundamentals, teaches the fundamental payroll calculations and applications providing students with the basic knowledge and skills required to maintain payroll compliance and prevent costly penalties. Developed by the American Payroll Association, this course is ideal for new payroll professionals, those who support the payroll industry and are preparing for the Fundamentals of Payroll Certification (FPC) exam. In addition, this course is a prerequisite to the other new course, PayTrain Mastery, designed to help students prepare for the Certified Payroll Professional (CPP) exam.

The PayTrain Fundamentals covers/reviews the calculations necessary to be successful in passing both the FPC and CPP exams. Participants receive live classroom instruction, textbook, and access to interactive online games and applications to reinforce topics learned. Although the program covers the body of knowledge tested by the FPC exam, completing the course does not guarantee a passing score on the exam. For test information and eligibility requirements, visit www.americanpayroll.org.

The Fundamental Payroll Certification (FPC) is open to all those who wish to demonstrate a baseline of payroll competency. The FPC is designed for:

- Entry-level Payroll Professionals
- Sales Professionals/Consultants serving the payroll industry
- Systems Analysts/Engineers writing payroll programs
- Payroll Service Bureau Client Representatives

PAYTRAIN MASTERY

PPS 7005

Course outline

PayTrain Mastery is a 36-hour course developed by the American Payroll Association. It is a comprehensive course providing students with a solid understanding of advanced payroll topics necessary for payroll managers and supervisors. This course is ideal for experienced payroll professionals seeking compliance training, professional development, or Certified Payroll Professional (CPP) certification preparation. Please note, the PayTrain Fundamentals course (PPS 7004), is a prerequisite.

The PayTrain Mastery covers/reviews the calculations necessary to be successful in passing the CPP exam. Participants receive live classroom instruction, textbooks, and access to interactive online games and applications to reinforce topics learned. Although the program covers the body of knowledge tested by the CPP exam, completing the course does not guarantee a passing score on the exam. For test information and eligibility requirements, visit www.americanpayroll.org

COURSE SCHEDULE ▲ TOP

PayTrain Fundamentals				\$805*
PPS 7004-01	2/1 - 3/3	Tues. & Thurs.	6 - 9 p.m.	Harris Campus
<i>*Tuition includes all course materials and \$10 CAPS fee</i>				
PayTrain Mastery				\$905*
PPS 7005-05	3/8 - 4/14	Tues. & Thurs.	6 - 9 p.m.	Harris Campus
<i>*Tuition includes all course materials and \$10 CAPS fee</i>				

RESOURCES ▲ TOP

- [American Payroll Association](#)

[Register Online](#) or call Customer Service at 704-330-4223.

Email us at: robin.jenest@cpcc.edu. Phone number: 704-330-4223.

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

FREE WEBINAR OPPORTUNITY

Tax credits and incentives:

key legislative developments at state and federal level

Date: Tuesday, March 15

Time: 3:00 pm ET; 2:00 pm CT; 1:00 pm MT; 12:00 pm PT

OR

Date: Wednesday, March 16

Time: 11:00 am ET; 10:00 am CT; 9:00 am MT; 8:00 am PT

Learn more about the key legislative changes affecting federal and state tax incentives, including new E-Verify requirements for employers who claim credits in many programs. Attendees are eligible for CPE and APA/RCH credits.

The corporate tax burden is rising. Employers need to look carefully at every opportunity to offset the rising costs with the many lucrative tax credits and incentives available at the federal and state levels. However, these programs change annually and it is a challenge to stay apprised of the opportunities available nationwide. Please join our annual legislative update to review the top programs that have been introduced or have changed for 2011.

Topics:

- A review of top tax credit and incentive program changes
 - California Enterprise Zones
 - Federal Renewal Communities
 - Other programs with significant changes
- State requirements to participate in E-Verify when claiming tax credits and incentives
- Recent and proposed changes to the Work Opportunity Tax Credit Program
- Outlook for extension of WOTC beyond its 2011 expiration date
- HIRE credit update

This session is valuable for payroll, human resource and tax personnel concerned with rising tax costs and legislative activity.

Attendees will be eligible for continuing education credits:

- Continuing Professional Education Credit (CPE) from the National Association of State Boards of Accountancy (NASBA)
- RCH credit from the American Payroll Association

To reserve a seat for this Webcast, please register early.

Contact: Larry Holyoke

Larry.Holyoke@talx.com

What Best Practices are Found in Payroll Organizations

A FREE WEBINAR



The **American Payroll Association** (APA) and **Kronos** are pleased to present a special eLearning webinar.

Recertification Credit Hours

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



Description

Learn what top payroll professionals are doing to turn their operations into industry leaders. Find out what best practices have been adopted, processes that work well, and those that continue to be a challenge.

Schedule:

This educational webinar will begin at 1:00 pm ET.

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 Kronos permission to contact you.

Important Payroll Tax Changes in 2011

For Current California E-Filers

Important information for e-Filers and online filers of forms *Report of New Employee(s)* (DE 34) and *Report of Independent Contractor(s)* (DE 542).

Starting March 1, 2011, EDD will be introducing the new expanded e-Services for Business. As a result, the new *Quarterly Contribution Return and Report of Wages* (DE 9) and the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C), the DE 34, and the DE 542 will be filed online through this new service. All current users of EDD's e-Services will need to re-enroll for an expanded e-Services for Business username and password starting March 1, 2011. Please visit [e-Services for Business](#) on March 1, 2011 to see all the new services and details on enrolling.

Change to Quarterly Reporting

Starting with the first quarter of 2011, employers will begin filing quarterly. The final versions of these forms are now available:

[*Quarterly Contribution Return and Report of Wages* \(DE 9\)](#)

[*Quarterly Contribution Return and Report of Wages*
\(Continuation\) \(DE 9C\)](#)

For more information about 2011 payroll tax changes, please review the [2011 Payroll Tax Reporting Changes FAQs](#).

NOTE: Print specifications are available on EDD's [Payroll Taxes – Forms and Publications](#) page. Registered employers will receive the new forms automatically by mail starting in 2011.

SCHOOL EMPLOYEE FUND EMPLOYERS

School Employee Fund (SEF) employers will file the NEW Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C) and continue to file the Quarterly Contribution Return for School Employers (DE 9423). See the [reporting forms changes chart](#) below for more information.

Reporting Forms Changes

The change to quarterly reporting will allow EDD and employers to identify overpayments more quickly, which will result in faster refunds. In addition, EDD will be able to promptly notify employers of any amounts due.

This chart describes the major forms changes:

Type	Old Reporting Method	New Reporting Method
Report contributions and withholdings: <ul style="list-style-type: none"> • Unemployment Insurance (UI) • Employment Training Tax (ETT) • State Disability Insurance (SDI) • Personal Income Tax (PIT) 	Reconcile annually on the <i>Annual Reconciliation Statement</i> (DE 7).	Reconcile quarterly on the <i>Quarterly Contribution Return and Report of Wages</i> (DE 9).
Report detailed wage items for each employee.	Report on the <i>Quarterly Wage and Withholding Report</i> (DE 6).	Report on the <i>Quarterly Contribution Return and Report of Wages (Continuation)</i> (DE 9C).
Adjustments to previously reported contributions and withholdings.	Report on the <i>Tax and Wage Adjustment Form</i> (DE 678).	Report on the <i>Quarterly Contribution and Wage Adjustment Form</i> (DE 9ADJ) for most employers. In 2011, Annual Household Employers will continue to use the DE 678.
School Employee Fund (SEF) Report detailed wage items for each employee.	Report on the <i>Quarterly Wage and Withholding Report</i> (DE 6). <i>Quarterly Contribution Return for School Employers</i> (DE 9423)	Report on the <i>Quarterly Contribution Return and Report of Wages (Continuation)</i> (DE 9C). No Change

Employers will still use the DE 6, DE 7, and DE 678 for years prior to 2011.

Payroll Tax Deposits

Employers will continue to make deposits using the **Payroll Tax Deposit (DE 88ALL)** form. The quarterly reporting change will not affect deposit and return due dates. Please refer to the *California Employer's Guide* (DE 44) for deposit and reporting requirements.

NOTE: This quarterly reporting change does not affect Annual Household employers, Disability Insurance Voluntary Plan filers, or Disability Insurance Elective Coverage filers.

Expanded e-Services for Business

Beginning March 1, 2011, EDD will significantly expand its [e-Services for Business](#). Employers will be able to conduct more business online with EDD including:

Viewing account information

Filing reports

Paying tax deposits and liabilities



Member Spotlight

Meet Jill Palmer, CPP

Name: Jill Palmer, CPP (Spring 2007)

Current Place of Employment: Girl Scouts, Hornets Nest Council - Accountant

How long have you been a member of the National APA or local APA?: National-Spring 2007, Charlotte – Spring 2007

Hobbies: Bird watching, photography, native plant gardening, wildflower hikes. I am active with Mecklenburg County Audubon as Treasurer and Habitat and Wildlife Keepers as President. I very much enjoy delivering the messages of these two groups through programs and outreach or just talking to individuals.

Favorite Things: Bird watching, Green places, my friends and co-workers. I also enjoy traveling to natural areas, especially National Wildlife Refuges. And last but not least my dog, Murphy.

Influences in your career/How did you get into payroll? My first real job as a very young person back in New York was with a Community Action Agency as a bookkeeper. I was with that CAA for 20 years before leaving Elmira, NY. In those 20 years I advanced to the Accounting Manager for a staff of five. As a manager I felt it was important to have working knowledge of everyone's duties, one of which was payroll/HR. I found I always enjoyed payroll duties and often covered in the absence of that person. Coming from a small town and small Community Action Agency in NY to Charlotte I immediately saw a need to increase my knowledge of payroll. Working for Goodwill Industries, again as an Accounting Manager, I accomplished that. In 2002 I took a position with Girl Scouts, Hornets' Nest Council as an accountant. After several months I also took over the payroll duties for our payroll of 35 staff. In 2006 when faced with the possible loss of my position due to a merger of councils I needed to decide what I would do if I did lose my position. I decided to pursue more knowledge of payroll. If I survived the merger that could be my "specialty" within the newly merged council or if I didn't survive the merger I'd have a marketable skill. It was in the CPCC payroll course that I learned of the American Payroll Association and the certification program. I decided early on to pursue the CPP certification. I completed the final class on a Thursday and sat for, and passed the exam on Saturday. The merger of councils did not occur and I continue to provide the best payroll processing possible to the 35 staff of the council. When they thank me I always tell them I'm here to support them so they can provide the best Girl Scouting to our girls. My heart will always be in working in the non-profit sector. It is the best of two worlds, having a satisfying career and helping others.

What would your alternate career choice be? Environmental education. I would love to pursue this upon retirement. I want to work with children and also adults to open their eyes to the natural world around them.

What keeps you in payroll? There are always challenges. I approach a challenge like it's a mystery to be solved. It is also a task with a meaningful output. Once a payroll is processed and all the follow-up tasks have been completed it's a satisfying feeling- until the next payroll.

Favorite way to relax/blow off steam after a particularly hectic day/week? In nice weather, I enjoy sitting on the deck and bird watching, on the colder days watching them through the window.

From Membership Director, Susan Morano

YOU are an important part of the Chapter! Please signup and/or renew your membership today and receive the following benefits from your APA Charlotte Chapter:

- **Monthly Meetings** to provide educational seminars, special programs and qualified speakers.
- **Earn RCH credits for attending meetings.**
- **Interaction and Networking** with other payroll professionals who will share ideas, experiences and techniques.
- **Group Discussions** in problem solutions, current legislation, new technology, etc.
- **Education** including support groups for the Certified Payroll Professionals' (CPP) and Fundamental Payroll Certificate (FPC) exams and continuing educational units.
- **Opportunity** to develop and share leadership skills.
- **Voting rights** in the election of chapter leadership.
- **Web Site** access to job postings, latest payroll news and links to payroll related sites.

My goal for 2011 is to double the number of active members in the chapter. We can do this by members bringing colleagues and friends that are in payroll and reaching out to surrounding companies by e-mail

The membership application is available on the website.

Go to www.apacharlottenc.org.

Click on File Cabinet and click on Membership Application.

Upcoming Events – Mark Your Calendars

➤ ***Expatriates***

Topic Speaker: Bradley Veltkamp & Diane Patch

April 21, 2011 (Breakfast Meeting)

Location: TBD

➤ ***Charlotte APA - All Day Meeting***

August 19, 2011

Location: The Employers Association

➤ ***Carolinas Payroll Conference***

November 2 – 5, 2011

Location: Hilton Myrtle Beach Resort

Job Opportunities

Akima Management Services is seeking a **Payroll Specialist II** in Charlotte, NC.

ESSENTIAL FUNCTIONS OF THE POSITION:

- ✓ Payroll Duties as assigned in a 32 cycle payroll / 4000+ employees / bi-weekly / multi-state / multi-company / multi country environment.
- ✓ Calculate various earnings, deductions and fringe benefits in accordance with Collective Bargaining Agreements as well as Service Contract Act and Davis Bacon regulations.
- ✓ Calculate process and submit garnishments to government agencies in accordance with state specific regulations.
- ✓ Administer Tax Registrations, submittals and filings for all required jurisdictions.
- ✓ Assist in preparation of payroll journal entries and reconciliation for month end close.
- ✓ Perform 401K reconciliation and funding tasks.
- ✓ Post payroll data and prepare routine reports to various departments and government audit agencies as needed.
- ✓ Daily research, response and interaction to employee questions regarding paychecks, taxes, W2's, stop payment requests, ACH reversals, check fraud investigations, etc.
- ✓ Administer random floor checks of timesheets.
- ✓ Other duties as assigned.

MINIMUM QUALIFICATIONS:

- ✓ At least 5-7 years of payroll or finance related experience with in-house payroll processing systems Deltek Costpoint preferred.
- ✓ Strong Interpersonal and communication skills
- ✓ Ability to multi-task and work independently
- ✓ Strong attention to detail.
- ✓ Bachelors degree

DESIRED EXPERIENCE:

- ✓ Deltek Costpoint/ Cognos 8 report-writing experience.
- ✓ Experience with federal contractor.

Contact:
Meghna Mohanani
Recruiting Manager
Akima Management Services, LLC
13777 Ballantyne Corporate Place
Suite 400
Charlotte, NC 28277
Phone: 980-333-7962
Fax: 704-714-4502
meghna.mohanani@akima.com

MPAY Services

Due to our growth and strategic plans, we are constantly collecting resumes and searching for sharp candidates for open positions. Resumes can be submitted to MPAY Services in Huntersville, NC or via the internet at <http://mpay.com>. Please include the location.

Merck is seeking a **Payroll Analyst** in Charlotte, NC.

Merck is a global health care leader with a diversified portfolio of prescription medicines, vaccines and consumer health products, as well as animal health products. Today, we are building a new kind of healthcare company - one that is ready to help create a healthier future for all of us.

Responsibilities include, but are not limited to:

- * Supports Payroll Department with compiling of payroll data for processing.
- * Prepares data for input and reviews routine payroll transactional data to produce on-time, accurate and balanced payroll.
- * Calculates and balances other routine payroll tasks, such as manual checks.
- * Assists employee population with routine payroll related queries, resolves and responds timely
- * Researches non-routine payroll related queries and escalates timely to team lead or SBS Payroll Manager
- * Learns and applies company policies, processes and procedures.
- * Communicates regularly with team lead and/or SBS Payroll Manager providing frequent status updates, and appropriately informs and escalates issues.
- * Applies knowledge of PeopleSoft Payroll and ADP eTime and iPay application knowledge.
- * Applies basic knowledge of payroll.
- * Applies and supports SOX compliance requirements.

Please note, relocation assistance is not offered for this position.

Qualifications

Education Minimum Requirement:

- * Associate's degree required. Bachelor's degree preferred.

Required Experience and Skills

- * At least two years of experience in a payroll or related service center environment for a large complex company.
- * Proficiency in Microsoft applications.
- * Excellent verbal and written communication skills.
- * Verbal and written proficiency in Spanish
- * FPC (Fundamental Payroll Certification) or CPP (Certified Payroll Professional)

Apply at www.merck.com/careers.



February 2011 Meeting

Trivia Night

Midtown Sundries

We wanted to start our 2011 Chapter Year off a little differently this year to help set the tone for the new year....and we did! Our February meeting was a fun networking event with RCH credit. It was held at Midtown Sundries. The evening started off at 6:30 with some mingling and snacks making way for some fun with close battle of Payroll Trivia! We had about 30 attendees and everyone had a great time. Watch for more fun throughout the year as we continue to offer more opportunities for networking and learning.



Keep
Watching
More Fun
To Come!