



The Biweekly
Payroll
Compliance
Publication
Of The
American
Payroll
Association

PAYROLL CURRENTLY

Volume 13

Newsletter Index

December 23, 2005

References Are To Issue Number (Issues 1-26)

~ A ~

Adoption assistance

- . foreign adoptions, safe harbor rules ... 14
- . 2006 amounts ... 23

Alabama

- . filing UI reports electronically ... 7

Alaska

- . direct deposit, mandatory for government employees ... 6
- . UI employee tax rate ... 26
- . white collar overtime exemptions ... 19

American Payroll Association (APA)

- . Capital Summit, presentations ... 6
- . National Payroll Week ... 16
- . 23rd Annual Congress
 - .. payroll questions answered by federal panel ... 11, 12

Arizona

- . December withholding tax holiday ... 13

Arkansas

- . magnetic media filing of W-2s ... 16
- . withholding from deferred income ... 16

~ B ~

Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 ... 17, 23

Basic Pilot Program

- . proposed legislation to mandate employment eligibility verification ... 15

Benefit plans

- . educational assistance
 - .. MBA expenses ... 21
- . electronic transmittal of notices, elections, consents (proposed regulations) ... 15
- . profit-sharing plan with medical reimbursement component, status as a qualified plan ... 17

Business expenses

- . tool allowance arrangement, sufficiency as accountable plan ... 17

~ C ~

Cafeteria plans

- . grace period ("two and one-half month rule")
 - .. dependent care example ... 19

- .. generally ... 11
- .. interaction of FSA grace period and HSA eligibility ... 26

California

- . deposit requirements ... 21
- . exempt employees' use of vacation and paid time off, DLSE letter withdrawn ... 16
- . final pay via direct deposit ... 20
- . overtime exemption for computer professionals and doctors ... 24
- . SSNs on pay stubs ... 3, 16
- . state disability insurance ... 23
- . voluntary UI contributions ... 23

Child labor

- . regulations revised, updated ... 2

Circular E, Employer's Tax Guide (Pub. 15)

- . 2006 publication issued ... 25

Connecticut

- . civil unions ... 26
- . employer's withholding guide ... 7
- . minimum wage and tip credit ... 15
- . withholding for married couples ... 5

Consumer records

- . proper disposal, final regulations ... 7

~ D ~

Daylight saving time

- . extended by Energy Policy Act ... 18
- . Indiana legislation ... 21
- . schedule (2005) ... 6, 21

Deferred compensation

- . nonqualified plans (§409A)
 - .. coverage and timing issues (proposed regulations) ... 21
 - .. reporting, withholding requirements ... 1, 26

Department of Justice (DOJ)

- . tax evasion scam, lawsuit
 - .. wages disguised as in-kind (milk) payments ... 24
 - .. PEO ... 1

Department of Labor (DOL)

- . child labor
 - .. enforcement action (Wal-Mart) ... 7

- .. regulations revised, updated ... 2
- . labor certification applications for the permanent employment of aliens, new system for filing and processing ... 2
- . unemployment compensation
 - .. "able and available" eligibility requirement, proposal to clarify ... 17
- . Wage & Hour Division
 - .. roundup ... 2, 4, 6, 8, 10, 12, 14, 16, 19, 22, 24, 25
- . white collar exemption regulations
 - .. provisions that do not change prior law ... 20

Direct Deposit and Direct Payment Month ... 8

Disaster relief

- . Hurricane Katrina
 - .. DHS eases I-9 documentation requirements ... 19
 - .. DOL offers UI help ... 19
 - .. IRS relief
 - ... deadlines for tax returns and payments extended ... 19
 - ... disaster relief payments authorized under IRC §139 ... 19
 - ... employee benefit plan relief ... 19, 20
 - ... employer leave-based donation programs authorized ... 19
 - ... hardship distributions and loans from retirement plans ... 20
 - .. Katrina Emergency Tax Relief Act
 - ... generally ... 20
 - ... IRS guidance ... 25
 - .. OCSE advice ... 19
- . Hurricane Rita ... 21
- . Hurricane Wilma ... 23

District of Columbia

- . tip credit ... 1

- E -

Earned Income Tax Credit (EITC)

- . 2005 amounts ... 23

Educational assistance, see Benefit plans

Electronic filing

- . forms
 - .. 1042-S requirements updated ... 22
 - .. 1098, 1099, 5498, and W-2G requirements (2005) ... 17
 - .. 5500 electronic filing mandated (proposed regulations) ... 21
- . MMREF-1 and MMREF-2 (2005) ... 11

Electronic media

- . transmittal of benefit plan notices, elections, consents (proposed regulations) ... 15

Employee Retirement Income Security Act of 1974 (ERISA)

- . automatic rollovers, IRS guidance ... 2

Employees vs. independent contractors

- . scientist at federal agency ... 4

Employer's Supplemental Tax Guide (Pub. 15-A)

- . 2005 publication issued ... 3

Employer's Tax Guide to Fringe Benefits (Pub. 15-B)

- . 2005 publication issued ... 3

- . 2006 publication issued ... 26

Employment taxes

- . disregarded entities, liability (proposed regulations) ... 26
- . facsimile signatures on employment tax returns, new rules ... 16
- . failure to withhold/pay
 - .. reasonable cause, additions to tax excused ... 10
 - .. sentence ... 9, 17
- . responsible person
 - .. accountant ... 16

Employment tax treatment

- . prison inmates' wages ... 15

- F -

Fair Labor Standards Act (FLSA)

- . anti-retaliation provision
 - .. HR manager fired after reclassifying employees as nonexempt ... 13
 - .. informal complaints ... 6
- . arbitration of claims ... 8
- . compensability, activities
 - .. break time ... 16
 - .. commuting time (government employees, official vehicles) ... 16
 - .. on-call time (firefighters) ... 3
 - .. school chores ... 23
 - .. sleep time (on-premises) ... 3
 - .. volunteer chaplain services performed by fire captain ... 10
 - .. waiting and walking time ... 6, 14, 24
- . compensation prepayment plan ... 10
- . compensatory time
 - .. public employees, hours worked between 37.5 and 40 in a week ... 10
- . damages
 - .. liquidated damages ... 8
- . exempt and nonexempt work performed by the same employee (overtime) ... 13
- . exempt status
 - .. deductions
 - ... leave deductions ... 13
 - ... PTO leave bank deductions vs. salary deductions ... 9
 - ... salary deductions (improper), window of correction ... 10
 - .. rehabilitation pay programs, effect ... 4
 - .. timekeeping, effect ... 10, 13
- . exemptions
 - .. administrative exemption
 - ... DSS background investigators ... 22
 - ... insurance claims representatives ... 3
 - .. companionship services exemption
 - ... licensed practical nurse ... 17
 - .. executive exemption
 - ... production supervisor ... 7
 - .. fire protection activities exemption
 - ... dual function paramedics ... 23

- .. motor carrier exemption
 - ... beer delivery driver ... 7
 - ... limousine drivers ... 9
 - ... oil delivery driver ... 3
 - ... uniform delivery driver ... 4
- .. professional exemption
 - ... embryologist ... 13
 - ... nurse practitioners ... 5
 - ... pharmacists ... 7
 - ... physician assistants ... 5
 - ... seminar presenters ... 15
- .. retail-service exemption
 - ... computer training executive ... 15
 - ... finance writer at a car dealership ... 13
- .. taxicab exemption
 - ... limousine drivers ... 9
- . fluctuating workweek
 - .. inapplicable (automobile damage appraisers) ... 16
 - .. properly used (lawn service company rep) ... 18
- . joint employer status ... 17
- . Merrill Lynch dispute with securities brokers settled ... 22
- . minimum wage issues
 - .. transportation, visa expenses of migrant workers ... 15
 - .. altering employee records ... 16
- . overtime calculation
 - .. bonus paid in current year for work done in preceding year ... 22
 - .. incentive payments ... 22
 - .. shifts overlap two different workweeks ... 14
- . recordkeeping violations ... 16
- . regular rate of pay calculation
 - .. meal allowances (firefighters) excluded ... 10
 - .. meal expense reimbursements for employees traveling on business excluded ... 8
 - .. overtime premium included in salary properly deducted when calculating ... 13
 - .. reduction in health insurance premiums for nonsmokers not included ... 9
 - .. sick leave buyback payments (firefighters) included ... 10
 - .. vendor's sales bonus included ... 22
- . salary basis of payment ... 17
- . trainee vs. employee status ... 8, 13
- . training wages ... 14
- . wage offsets
 - .. rent charged for employer-provided apartment ... 7
- Family and Medical Leave Act (FMLA)**
 - . anti-retaliation provision
 - .. notice of future leave given by non-eligible employee, applicability ... 14
 - . certification of serious health condition, effect of employee's failure to provide ... 2
 - . "care" for family member
 - .. "close and continuing proximity" standard ... 18
 - . eligibility
 - .. time out of work during unlawful termination counts toward ... 3
 - . family-care vs. self-care provisions, state immunity ... 23
 - . fitness-for-duty certification requirement, required notice ... 13
 - . notice to employer
 - .. vague doctor's notes ... 16
 - . waiver of rights ... 22
 - . worksite
 - .. regulation invalid (defining "joint employment") ... 8, 22
 - .. regulation upheld (measuring distance between two worksites) ... 13
- Federal Insurance Contribution Act (FICA)**
 - . exemptions, exclusions from wages
 - .. disability payments, regulations ... 7, 26
 - .. state instrumentalities
 - ... charter school ... 7
 - .. students, final regulations ... 1
 - . payments for certain services, proposed regulations ... 19
 - . wage base (2006) ... 22
- Federal Unemployment Tax Act (FUTA)**
 - . Missouri employers keep full FUTA credit for 2005 ... 24
 - . New York employers lose full FUTA credit for 2005 ... 24
- Florida**
 - . minimum wage and tip credit ... 9, 22
- Forms**, see also Electronic filing, Magnetic media filing
 - . I-9
 - .. e-signatures and e-storage, interim guidance issued ... 11
 - .. new form issued ... 13, 14
 - . SSA-1945
 - .. new form issued ... 2
 - . W-2, W-3
 - .. paper substitutes, specifications (2005) ... 20
 - .. 2005 forms, instructions released ... 5
 - .. 2006 forms, instructions released ... 26
 - . W-4
 - .. "questionable" forms, new regulations on when to submit to IRS ... 9
 - .. 2006 form released ... 26
 - . W-5
 - .. 2005 form released ... 2
 - .. 2006 form released ... 26
 - . 940
 - .. 2006 draft form
 - ... discussed ... 10
 - ... reproduced ... 18
 - .. 2006 form, instructions released ... 25
 - .. Schedule A (new for 2006)
 - ... discussed ... 10
 - ... reproduced ... 18
 - . 940-EZ
 - .. 2006 form, instructions released ... 25

- . 941
 - .. paper and computer-generated substitutes, specifications ... 9
 - .. Schedule B revised ... 5
 - .. Schedule D issued ... 6
 - .. 2005 form
 - ... discussed ... 5
 - ... instructions corrected ... 18
 - ... line-by-line comparison with 2004 form (chart) ... 5
 - ... preparation tips ... 22
 - ... reproduced ... 5
- . 944
 - .. new (2006) "small employer" annual employment tax return discussed ... 9, 10
- . 945
 - .. 2004 form released ... 1
 - .. 2005 form released ... 21
- . 1042-S, 1096, 1098, 1099, 5498, W-2G
 - .. paper substitutes, updated specifications ... 23
- . 1098, 1099, 5498, W-2G
 - .. 2005 instructions issued ... 19
- . 1099-MISC
 - .. 2005 form, instructions released ... 5
 - .. 2006 form, instructions released ... 26
- . 5500
 - .. electronic filing mandated (proposed regulations) ... 21
- . 8655
 - .. no need for new form when IRS merges EINs ... 15

Fringe benefits

- . dependent group life insurance ... 4
- . qualified transportation fringes, amounts (2006) ... 23

- G -

Garnishment

- . employer's duty to comply with order issued by private collection company ... 18

- H -

Hawaii

- . minimum wage ... 19
- . Schedule B (Form 941), filing federal form ... 6
- . temporary disability insurance ... 25

Health benefits

- . health reimbursement arrangements (HRAs)
 - .. unused reimbursement amounts ... 8
- . health savings accounts (HSAs)
 - .. comparable contributions of employers (proposed regulations) ... 20
 - .. contributions of spouses ... 9
 - .. interaction of FSA grace period and HSA eligibility ... 26
 - .. 2006 amounts ... 23
 - .. transition relief for individuals in states where

HDHPs are not available under state law ... 24

- . long-term care insurance benefits
 - .. 2006 amounts ... 23
- . medical reimbursement plan, tax treatment ... 26

- I -

Illinois

- . family military leave ... 18
- . garnishment withholding limits ... 20
- . paid leave for blood donation ... 16

Immigration and Customs Enforcement (ICE)

- . record settlement in enforcement action (Wal-Mart) ... 7

Immigration Reform and Control Act of 1986 (IRCA)

- . effect on back pay award ... 4
- . effect on lost earnings award ... 24

Income includability

- . attorney's fee
 - .. award under fee shifting statute ... 13
 - .. contingent fee ... 3
- . bonus payments ... 5
- . dependent group life insurance ... 4
- . employment dispute, "litigation settlement" ... 16
- . long-term disability benefits ... 15
- . Microsoft stock (date options were exercised) ... 3
- . separation agreement ... 6
- . settlement, lawsuit for employment discrimination ... 13
- . tuition assistance loans ... 4

Income tax treaties

- . exemption from withholding, updated guidance on claiming ... 20
- . update on recent developments ... 4, 16

Income tax withholding

- . nonresident aliens (new rules) ... 23
- . supplemental wages in excess of \$1 million, flat rate (proposed regulations) ... 2
- . tables for 2006 ... 25
- . U.S. possession source income, updated rules for determining (temporary regulations) ... 9
- . U.S. source income, allocation (final regulations) ... 15

Indiana

- . tax amnesty ... 12

Information Reporting Program Advisory Committee (IRPAC)

- . annual meeting ... 24

Inside Washington

- . attorney fee reporting, APA concerns and recommendations ... Apr
- . disaster relief
 - .. leave donation programs ... Oct
 - .. questions for IRS ... Oct
- . e-IWO pilot programs begin ... May
- . Forms
 - .. 1-9
 - ... Congressional hearing on work authorization process ... Jul
 - ... electronic signature and retention ... Apr
 - .. 94X (under consideration) ... Sep
- . FRB Consumer Advisory Council meeting ... Aug
- . IRS Web site revamped ... Dec
- . lobbying agenda (2005) ... Mar

- . nonqualified deferred compensation, APA comments on reporting requirements ... Nov
- . nonresident alien withholding, APA questions ... Dec
- . payroll cards, APA comments on proposal to regulate ... Jan
- . Pennsylvania EIT collection report, APA response ... Feb
- . QW-4s
 - .. APA concerns about new regulations on when to submit to IRS ... Jun
 - .. reinstating program, considerations and alternatives ... Sep
- . student FICA exception, APA concerns addressed in final regulations ... Feb
- . supplemental wages in excess of \$1M, APA comments on proposed regulations ... May
- . tax return preparers asking for EINs, alert ... Feb

Interest rate (quarterly) ... 6, 12, 19, 26

Internal Revenue Service (IRS)

- . audio conference on college, university issues ... 16
- . credit card tax payment program expanded ... 22
- . e-file program guidance updated ... 20
- . EITC Assistant ... 3
- . e-Services temporarily unavailable ... 15
- . executive compensation compliance audit guidelines ... 10
- . Industry Issue Resolution (IIR) Program
 - .. criteria applicable to proposals for relief for industries where accountable plan rules are unworkable ... 18
 - .. employment tax returns, signature requirements ... 1
- . MSA pilot project, 2004 not a cut-off year ... 3
- . Office of Taxpayer Burden Reduction (OTBR) Web site ... 18
- . priority guidance plan (2005-2006) ... 17
- . small business owners, free resources available online ... 10
- . TeleFile program discontinued ... 9

Iowa

- . child support payments via the Internet ... 17
- . electronic filing and payments ... 7
- . mandatory direct deposit ... 14
- . new hire reporting via the Internet ... 17
- . pay statements ... 14
- . withholding tables and formulas ... 4

~ K ~

Katrina Emergency Tax Relief Act of 2005 (KETRA)

- . generally ... 20
- . IRS guidance ... 25

Kentucky

- . Form K-4E ... 15
- . lump sum child support payments ... 11
- . withholding tables and computer formula ... 15

~ L ~

Legislative proposals

- . Bush Administration budget for fiscal 2006 ... 4
- . business meals and entertainment, increase deduction ... 7

- . business travel, deductions allowed for accompanying spouse ... 14
- . child labor, comprehensive revision of FLSA title ... 14
- . commuter tax, states prohibited from imposing ... 7
- . dependent care, increase amount excluded from income ... 7
- . educational assistance, expand income exclusion for benefits provided to dependents ... 14
- . employment eligibility, various proposals for mandatory verification ... 7, 14, 15
- . FMLA, expanded coverage
 - .. family member on active duty with the military ... 14
 - .. living organ donations ... 14
- . group legal services
 - .. restore, uncap income exclusion ... 7
- . group-term life insurance, increase amount excluded from income ... 7
- . health benefits
 - .. dietary foods, supplements, includable in FSAs ... 14
 - .. long-term care insurance, includable in cafeteria plans, FSAs ... 14
 - .. sick leave, paid ... 14
 - .. unused FSA funds, carryover ... 7
- . minimum wage, proposals to increase ... 6, 14
- . qualified transportation fringes, revised dollar limits ... 9, 11
- . retirement and pension plans
 - .. 401(k) plans, automatic enrollment ... 14
 - .. accounts as described in Bush Administration budget proposal ... 7
 - .. information and investment diversification requirements ... 7
 - .. one-time, tax-free distributions permitted to fund HSAs ... 14
- . "simple" cafeteria plans for small employers ... 14
- . social security cards, electronic identification strips ... 7
- . social security reform, various proposals ... 7, 14
- . standard mileage rate
 - .. charitable rate, increase ... 7
- . supplemental military pay, treat as "wages" ... 14
- . telecommuter tax, states prohibited from imposing ... 14
- . tips
 - .. reporting rules revised for employers of cosmetologists ... 7
- . transportation fringe benefits
 - .. extended to bicycle commuters ... 7
 - .. revised dollar limits ... 11, 16
- . white collar overtime exemptions, amendment ... 7

Levy

- . wages exempt from levy, 2006 tables released ... 26

Louisiana

- . EFT ... 19
- . wages paid to deceased employees ... 16

- M -

Magnetic media filing

- . forms
 - .. 1042-S requirements updated ... 22
 - .. 1098, 1099, 5498, and W-2G requirements (2005) ... 17
- . MMREF-1 and MMREF-2 (2005) ... 11

Maine

- . minimum wage and tip credit ... 18
- . payroll debit cards ... 14
- . payroll processing companies ... 1
- . white collar overtime exemptions ... 23

Maryland

- . paycards ... 12

Massachusetts

- . electronic wage reporting ... 1
- . qualified transportation fringe benefits ... 5

Medical Savings Accounts

- . 2006 amounts ... 23

Michigan

- . direct deposit, government employees ... 2
- . payroll debit cards ... 2
- . SSN use limited ... 8

Mileage rates

- . cents-per-mile maximum car value
 - .. 2005 ... 20
 - .. 2006 ... 25
- . standard business mileage rate
 - .. 9/1-12/31/2005 ... 19
 - .. 2006 ... 25

Minnesota

- . EFT ... 21
- . minimum wage ... 13
- . payroll debit cards ... 14
- . penalties for false Forms W-4 ... 22
- . subminimum wage ... 13
- . UI reporting and payments ... 2, 4

Mississippi

- . independent contractor new hire reporting ... 8

Missouri

- . employers keep full FUTA credit for 2005 ... 24

Montana

- . withholding
 - .. remittance schedules ... 9
 - .. tables ... 3

- N -

Nebraska

- . EFT ... 10
- . pension and annuity payments ... 13
- . UI
 - .. electronic filing and payments ... 24
 - .. voluntary contributions ... 24

New Jersey

- . commuter transportation benefit limits ... 15
- . electronic filing of quarterly UI wage reports ... 25
- . minimum wage and tip credit ... 11
- . TDI and UI (2006 taxable wage base) ... 17

New Mexico

- . supplemental wage tax rate ... 25
- . tip credit ... 10

New York

- . child support
 - .. new SDU address ... 17
 - .. payment identification ... 24
- . convenience of the employer test (telecommuters) ... 9, 24
- . employers lose full FUTA credit for 2005 ... 24
- . supplemental wage tax rates ... 26

Nonqualified deferred compensation, see Deferred compensation**Nonresident aliens**

- . income tax withholding (new rules) ... 23

North Dakota

- . garnishment ... 10
- . paycards ... 11

- O -

Office of Child Support Enforcement (OCSE)

- . new Commissioner named ... 16

Ohio

- . child support electronic transfers and penalties ... 5
- . independent contractor new hire reporting ... 3
- . tax amnesty ... 18

Oklahoma

- . direct deposit for government employees, mandatory ... 4
- . HSAs ... 19

Oregon

- . estimating final pay ... 20
- . minimum wage ... 20
- . workers' compensation payroll tax ... 23

- P -

Payroll cards

- . proposed regulations on insurance coverage (FDIC) ... 18

Payroll highlights (2005 roundup) ... 1**Penalties**

- . "averaged" failure-to-deposit (FTD) penalty, how to avoid ... 1
- . failure to pay penalty, "payment date" defined ... 24

Pennsylvania

- . Emergency and Municipal Services Tax (EMST) ... 2
- . employer and employee UI contributions ... 22

Pension/retirement plans

- . automatic rollovers, IRS guidance ... 2
- . dollar limits (2006) ... 22
- . 401(k) plans
 - .. designated Roth contributions, proposed regulations ... 6
 - .. final regulations ... 2
- . qualified plans
 - .. §415 limits on benefits and contributions, proposed regulations ... 13
 - .. profit-sharing plan with medical reimbursement component, status as a qualified plan ... 17

Per diem rates

- . foreign rates ... 19
- . GSA/CONUS rates
 - .. 2005 ... 1, 10, 19, 21
 - .. 2006 ... 19, 21, 22, 24
- . high-low rates
 - .. 2005 ... 1
 - .. 2006 ... 21
- . OCONUS rates ... 19
- . pipeline construction industry per diem option
 - .. 2006 amounts ... 23
- . Publication 1542, only available online ... 8

Personal exemption (2006) ... 23**Professional employer organizations (PEOs)**

- . employment tax evasion scam ... 1

- Q -**Q & A**

- . accountable plan, "fixed-date" and "periodic statement" safe harbors ... 26
- . cafeteria plan pre-tax contributions, reporting ... 4
- . campus housing, use as compensation for university employee ... 18
- . charitable contributions made through payroll deductions ... 2
- . child labor
 - .. employer is minor's parent (partnership) ... withholding rules ... 16
- . deceased employee, taxation and reporting of wages ... 3
- . domestic partners, tax treatment of health benefits ... 22
- . FAVR (fixed and variable rate) mileage allowance ... 25
- . forms
 - .. W-2
 - ... corrections, more than one form under the same EIN ... 1
- . garnishment
 - .. creditor garnishment, calculating amount ... 14
- . grossing up taxes on employee gift cards ... 20
- . ITINs ... 24
- . loan to employee at below-market interest rate, taxation and reporting ... 11
- . one-day deposit rule ... 13
- . overtime
 - .. "day rate," calculation ... 6
 - .. employee stock purchase plan, impact ... 19
 - .. meals furnished to employees, includability ... 23
 - .. partial exemption for remedial education ... 10
 - .. "time off plan" to keep costs from fluctuating ... 8
- . part-year employment withholding method (seasonal workers) ... 21
- . proof of timely filing vs. proof of delivery ... 5

- . Sarbanes-Oxley Act, applicability to payroll ... 15
- . signing bonus (conditional) repaid, tax treatment and reporting ... 9
- . substituting for an injured co-worker ... 17
- . tip reporting via electronic systems ... 12
- . USERRA
 - .. §401(k) elective deferrals for time spent in military service ... 7

- R -**Retirement plans, see Pension/retirement plans****Rhode Island**

- . temporary disability insurance ... 25

- S -**Social Security Administration (SSA)**

- . Board of Trustees, 2005 annual report ... 7
- . Business Services Online (BSO)
 - .. down for maintenance ... 24
- . National Payroll Reporting Forum ... 12

Social Security Number Verification Service (SSNVS)

- . rollout announced ... 12

Social security tax, see Federal Insurance Contribution Act (FICA)**Standard deduction (2006) ... 23****Standard Industry Fare Level (SIFL) rates ... 4, 17****State minimum wage increases**

- . 2005 ... 1
- . 2006 ... 26

State unemployment insurance (SUI)

- . wage bases (2006) ... 21

Stock options

- . statutory stock options
 - .. proposed regulations withdrawn ... 14

SUTA dumping

- . state laws ... 8

- T -**Tax Calendars for 2006 (Pub. 509) ... 23****Tax Court**

- . jurisdiction
 - .. worker classification ... 23

Tax treaties, see Income tax treaties**Totalization agreements ... 14****Transportation issues, see also Mileage rates**

- . qualified transportation fringes, amounts (2006) ... 23

- U -**Unemployment compensation**

- . "able and available" eligibility requirement, proposal to clarify ... 17

Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA)

- . notice regulations ... 6
- . prompt reemployment ... 22
- . reservists, non-seniority rights ... 6

Utah

- . withholding tax license and bond requirements ... 12

- V -

Vermont

. minimum wage and tip credit ... 16

Virginia

. garnishment ... 10

. paycards for amusement park employees ... 10

Visas

. E-3 visa classification implemented ... 22

. H-1B visas

.. LCA filing procedures updated ... 8, 26

. H-2B visas

.. proposed regulations on program administration ... 3

- W -

Washington

. minimum wage ... 21

Wyoming

. direct deposit for county officers and employees ... 6

CASE TABLE**References Are To Issue Number**

<i>Acton v. City of Columbia</i> ... 10	<i>McDaniel v. Transcender, LLC</i> ... 13
<i>Adams v. U.S.</i> ... 16	<i>Miller v. U.S.</i> ... 3
<i>Allemeier v. Commissioner</i> ... 21	<i>Muller v. American Management Ass'n Int'l</i> ... 15
<i>Atlantic Independent Union v. Sunoco, Inc.</i> ... 3	<i>Ndirika v. Commissioner</i> ... 6
<i>Beauchamp v. Flex-N-Gate LLC</i> ... 7	<i>Nellis v. Herberger Revocable Trust</i> ... 17
<i>Beffert v. Pennsylvania Dept. of Public Welfare</i> ... 14	<i>Northwest Education Loan Ass'n v. Washington State</i>
<i>Bellum v. PCE Constructors, Inc.</i> ... 13	<i>Grange</i> ... 18
<i>Belt v. Emcare, Inc.</i> ... 5	<i>Porch v. Dillard's, Inc.</i> ... 13
<i>Blair v. Wills</i> ... 23	<i>Ricco v. Potter</i> ... 3
<i>Brock v. Carrion, Ltd.</i> ... 7	<i>Rogers v. City of San Antonio</i> ... 6
<i>Burns v. Merrill Lynch, Pierce, Fenner & Smith, Inc.</i> ... 22	<i>Sanango v. 200 East 16th Street Housing Corp.</i> ... 4
<i>Camp v. The Progressive Corp.</i> ... 3	<i>SanSoucie v. Reproductive Associates of Del., P.A.</i> ... 13
<i>Cariani v. D.L.C. Limousine Svc., Inc.</i> ... 9	<i>Schwind v. EW & Associates, Inc.</i> ... 15
<i>Chao v. Self Pride, Inc.</i> ... 16	<i>Secret v. U.S.</i> ... 16
<i>Charlotte's Office Boutique, Inc. v. Commissioner</i> ... 23	<i>Talton v. I.H. Caffey Distributing Co., Inc.</i> ... 7
<i>Chellen v. John Pickle Co., Inc.</i> ... 8	<i>Tamberella v. Commissioner</i> ... 16
<i>Chennisi v. Communications Construction Group, LLC</i> ... 6	<i>Taylor v. Progress Energy, Inc.</i> ... 22
<i>Cleveland v. City of Los Angeles</i> ... 23	<i>Tellis v. Alaska Airlines, Inc.</i> ... 18
<i>Commissioner v. Banks</i> ... 3	<i>Touvell v. Ohio Dep't of Mental Retardation and Developmental</i>
<i>De Jesus De Luna-Guerrero v. North Carolina Grower's</i>	<i>Disabilities</i> ... 23
<i>Ass'n</i> ... 15	<i>Tum v. Barber Foods, Inc.</i> ... 6, 14
<i>Dooley v. Liberty Mutual Ins. Co.</i> ... 16	<i>Urban v. Dolgencorp of Texas, Inc.</i> ... 2
<i>Francis P. Harvey & Sons, Inc. v. IRS</i> ... 10	<i>U.S. v. Simkanin</i> ... 17
<i>Fulmer v. City of St. Albans</i> ... 13	<i>U.S. v. Wolf</i> ... 1
<i>Gieg v. DRR, Inc.</i> ... 13	<i>Vander Wal v. Sykes Enterprises, Inc.</i> ... 22
<i>Harbert v. Healthcare Svcs. Group, Inc.</i> ... 8, 22	<i>Vela v. City of Houston</i> ... 8
<i>IBP, Inc. v. Alvarez</i> ... 6, 14, 24	<i>Vincent v. Commissioner</i> ... 13
<i>In re Wal-Mart Stores, Inc.</i> ... 7	<i>Walker v. Ryan's Family Steak Houses, Inc.</i> ... 8
<i>Kennedy v. Commonwealth Edison Co.</i> ... 17	<i>Watkins v. Ameripride Svcs.</i> ... 4
<i>Lance v. Scotts Lawn Svc., Inc.</i> ... 18	<i>Wilkes v. J&J Enterprises, Inc.</i> ... 10
<i>Largent v. East Alabama Water, Sewer, and Fire Protection</i>	<i>Williams v. Commissioner</i> ... 5
<i>Dist.</i> ... 3	<i>Woods v. DaimlerChrysler Corp.</i> ... 16
<i>Majlinger v. Cassino Contracting Corp.</i> ... 24	