



Welcome to the September 2008 PAYTECHonline

TOP STORY

National Payroll Week Resonates Among National TV Audiences

Thanks to you, NPW 2008 was everywhere! When APA asked, you responded yet again in resounding fashion! While the annual "Getting Paid In America®" survey logged in more than 45,000 people, NPW's various advertisements reached a worldwide audience. NPW even stirred up a fun rivalry between talk show hosts, Jon Stewart and Stephen Colbert. Learn more about the impact of NPW 2008!



The NPW Dancing Paycheck cut a rug on CBS' "The Early Show."

PAYROLL EVENTS

Prep for Your Year-End Now

Bank on a smooth year-end process when you arm yourself with checklists, updates for 2009, and a review of tricky compliance challenges. Now is the perfect time of the year to save the date for your year-end education.



GOVERNMENT CORNER

IRS Approves APA Recommendations on Important Forms

APA's Federal Tax Forms and Publications subcommittee of the Government Affairs Task Force recently submitted 23 pages of suggestions to the Forms and Publications division of the IRS, and nearly all of those recommendations were approved or are being forwarded within the Service.

WEBSITE NEWS

SSA Unveils Online Retirement Estimator

It's never too early to start preparing for retirement. To help you along, the Social Security Administration has introduced a Retirement Estimator that provides an immediate snapshot of your potential social security benefit. This is a great site to pass along to your fellow employees.

FEATURE

Get the Lowdown on Long Beach for Congress 2009



APA's 2009 Congress is scheduled for May 19-23, 2009 in Long Beach, California. And while the upcoming Congress is sure to be the best one yet, Long Beach itself offers quite a few ways to keep you entertained.

PAYROLL RESOURCES

Take Four Essential Payroll Books With You on One CD

Just in time for certification study, APA is offering the Research Ready CD, which includes electronic versions of four essential APA texts, including *The Payroll Source*®.

VENDOR NEWS

Patersons Global HR & Payroll Expands Into China

Patersons Global HR & Payroll expands into China; Sage Software offers more efficiency with Sage Pro ERP Version 7.5; Ultimate Software recognized as "Best Medium-Sized Company to Work For"; American Heart Association recognizes ADP with Community Impact Award.

CHAPTER NETWORK

HUGSS Lends a Helping Hand in Alaska

Alaska Catholic Social Services called out for help, and several local APA chapters responded in full force. As part of Helping Us Give School Supplies (HUGSS), some Alaska-based APA members recently donated their time in rounding up school supplies for hundreds of needy children.



NEW MEMBER LIST

APA Welcomes 450 New Members!

Our online, searchable-by-state listing is very handy. Use it to contact payroll people in your area, including 450 new payroll peers.

BUYER'S GUIDES

The 2008 Garnishment Options and Payroll & HR Consulting Services Buyer's Guides

This month's guides are the 2008 Garnishment Options and Payroll & HR Consulting Services Buyer's Guides. And that's not all. You can also find an extensive list of 2007 Buyer's Guides.

GOVERNMENT CORNER

IRS Asks for Input Regarding Wage-Bracket Withholding Tables

The IRS wants to know if you prefer to receive an advance copy of the wage-bracket withholding tables, so tell them what you think. And speaking of your input, APA recently received overwhelming support from you regarding the need for a Form W-4 designed solely for nonresident aliens. Also, learn how employers can protect their employees from identity theft.



PAYROLL EVENTS

Prepare Now for a Smooth Year-End Later

Ease your year-end duties and reduce the risk of noncompliance as you prepare for 2009 with APA's most popular course, [Preparing for Year-End and 2009](#). In just one day of information-packed training, you will gain a thorough understanding of the complex compliance issues that you'll encounter during year-end.



[Preparing for Year-End and 2009](#) gives you the tools and insight you need to plan for a successful year-end. You'll also get a handle on the impact of regulatory and legislative updates in 2009, taxation and reporting requirements for employee fringe benefits, and federal and state electronic reporting requirements.

If you're a professional working in payroll, human resources, systems, accounting, or finance, register now for a [Preparing for Year-End and 2009](#) class, coming to a city near you. The course is offered more than 50 times in October and November.

If you find it difficult to get out of the office, take advantage of the [Preparing for Year-End and 2009 Webinar](#) and educate yourself anywhere you have an Internet connection.

AP Tackles Year-End

Accounts payable and disbursements departments face unique challenges in closing out the year. If you or a colleague is responsible for year-end processing in an accounts payable environment, APA's one-day education offerings will prepare you well for this demanding time of the year.

Your accounts payable organization will face changes to Form 1099-MISC this year -- do you know what's changed? Are you confident about reporting independent contractors' nonqualified deferred compensation? [Accounts Payable/Disbursements Preparing for Year-End and 2009](#) offers the education you need in a one-day format, in 20 cities nationwide, so you can begin ensuring year-end readiness the very next day.

Ideal for those in accounts payable, systems, accounting, and disbursements, [Accounts Payable/Disbursements Preparing for Year-End and 2009](#) provides the critical information you need on legislative and regulatory changes.

For those who find it difficult to leave the office, you can still receive the latest information on year-end preparation anywhere you have an Internet connection. The [Accounts Payable/Disbursements Preparing for Year-End and 2009 Webinar](#) is presented in three interactive, 120-minute segments:

*Year-End Preparation, October 10

*Taxation Issues Common to Accounts Payable, October 15

*State Filing Requirements Impacting Accounts Payable, Annual Changes, Forms Review, and Regulatory Actions, Agency Guidance, and Court Decisions, October 17.



For ultimate flexibility, choose the [Accounts Payable/Disbursements Preparing for Year-End and 2009 Webinar On Demand](#) option. This noninteractive webinar can be viewed anytime, 24/7, between November 2008 and March 31, 2009.

Government/Public Sector Challenges

Addressing complex issues of year-end payroll processing for government/public sector employers, APA's [Government/Public Sector Preparing for Year-End and 2009](#) provides the latest legislative and regulatory developments.

Offered in 10 cities nationwide, you can attend a [Government/Public Sector Preparing for Year-End and 2009](#) class and ensure an error-free year-end payroll closing. Topics to be discussed include:

- * Year-end processing tips
- * Year-end forms
- * Fringe benefit taxation and reporting
- * Implementing new tax laws and regulations
- * 457 plans
- * 403(b) plan regulations
- * DOL guidance on FLSA impact on state and local governments

If you work in the public sector in payroll, accounting, human resources, systems, or finance, register for [Government/Public Sector Preparing for Year-End and 2009](#) and get critical updates for 2009.

SSA/IRS Reporter Promotes APA's Preparing for Year-End Class

IRS and SSA must think highly of APA's class, Preparing for Year-End and 2009; it is promoted in the fall 2008 edition of the [SSA/IRS Reporter](#)! As it says in the edition, the one-day class ". . . provides you updates on the latest changes in legislation and regulations that affect the close of 2008 and the beginning of 2009."

IRS and SSA even take an active role in the class. Most of the classes will include presentations by the IRS and SSA on topics such as the new [Form 941X](#), to be released in 2009, and the latest developments in submitting accurate and easily processed W-2 data for your employees.

The promotion of our class appears in the fall 2008 edition of the [SSA/IRS Reporter](#) (page 3). The Reporter is sent with Form 941 to seven million employers, and thousands of tax professionals view it online.

APA Education Calendar of Upcoming Events

Payroll Learning Center Courses

[Payroll 101: The Standard Foundation of Payroll Administration](#)

[Payroll 201: The Payroll Administration Course](#)

[Payroll 250: Payroll Administration in Canada](#)

[Payroll 260: Payroll Administration in the United Kingdom](#)

[Payroll 270: Implementing Payroll Best Practices](#)

Payroll Training

[Intermediate Payroll Concepts](#)

[Payroll Practice Essentials](#)

[Strategic Payroll Practices](#)

[Advanced Payroll Concepts](#)

Specialty Seminars

[Mergers & Acquisition Forum](#)

[Local Income Tax Compliance](#)

[Audio Seminar Series](#)

[Audio Seminars On Demand](#)

[Government/Public Sector Preparing for Year-End and 2009](#)

[Accounts Payable/Disbursements Preparing for Year-End and 2009](#)

[Preparing for Year-End and 2009](#)

[Canadian Payrolls Preparing for Year-End and 2009](#)

Conferences

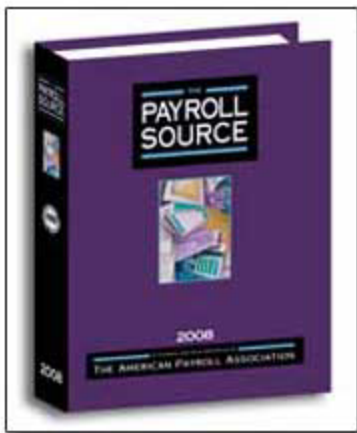
[Educational Institutions Payroll Conference](#)

[APA Courses and Conferences Listings](#) -- Find a class near you, as well as information on all APA courses.

[APA Compliance and Education Calendar](#) -- dates, locations

PAYROLL RESOURCES

Are You 'Research Ready?'



In an ambitious venture to keep pace with your growing payroll research needs, APA offers a unique combination of research texts. Just in time to arm yourself for certification studying and year-end, you'll receive a hardcover copy of *The Payroll Source*®, as well as the [Research Ready CD](#), which includes three APA texts in addition to an electronic version of *The Payroll Source*. Ultimate portability and convenience also comes with significant savings of \$259.85!

Gain open access to a research powerhouse:

*[The Payroll Source](#)

*[APA's Guide to State Payroll Laws](#)

*[Federal Payroll Tax Laws & Regulations](#)

*[Federal Payroll Non-Tax Laws & Regulations](#)

For go-to references on federal and state payroll laws, this combination will keep your payroll in top shape. For those who are using *The Payroll Source* to study for the CPP exam, this is an easy way to take *The Payroll Source* with you while studying. To view the table of contents for each book, visit the [APA website](#) and click on a title for more information.

Assess for Success

When it's time to hire a new staff member, pinpointing a candidate's real skill level is critical. Choosing the right person for the position will help increase your organization's compliance, decrease turnover, and satisfy performance expectations. APA's [Payroll Knowledge Assessment Calculator](#) measures a candidate's payroll knowledge in six content areas, from regulatory requirements and payroll calculations, to leadership skills and beyond. Based on the position's unique requirements, you can choose from three assessment types. Find out more about this customizable hiring tool at www.payrollkac.com.



Raising the Bar

If you supervise a payroll staff, determining appropriate salary raises and promotions can be difficult. Everyone on your team worked hard, but who are the star players when it comes to payroll compliance? In 60 minutes or less, you can get quantitative results on whose payroll knowledge stands out, and be able to suggest room for improvement. Assessing your entire staff at once also saves you money. You'll enjoy a discounted rate and have access to the assessment results for 180 days. Find more information at www.payrollkac.com.

Education Milestones

How far has your education progressed since you began your payroll career? Use the [Knowledge Assessment Calculator](#) to determine the next step in your payroll education. Perhaps it's time to tackle a more advanced program, or maybe you're due for a refresher course as you prepare for a certification exam. Because these assessments identify strengths in your existing knowledge, as well as areas for improvement, an assessment is an effective exam study tool. Each assessment is unique and provides an invaluable opportunity to practice and improve. Jump start your payroll education with a [Knowledge Assessment Calculator assessment](#).

Year-End Tests the Best

How is your year-end preparation going? Take home the course materials from APA's [Preparing for Year-End and 2009](#) to ensure you're operating under the most current information.

A [year-end textbook](#) is a user-friendly, time-saving reference tool. Protect your compliance when you know:

*IRS's requirements for taxing and reporting fringe benefits

*Rate and limit changes scheduled for 2009

*New Form 941X for 2009

If you can't attend a *Preparing for Year-End and 2009* course this fall, you can still take home information on annual changes and state regulations that will affect your year-end procedures. Without the [course materials](#), you risk a bumpy close to the year, or worse, costly noncompliance penalties.

VENDOR NEWS

Patersons Global HR & Payroll Expands Into China

[Patersons Global HR & Payroll](#) has announced the opening of Patersons China. With its new offices based in the Puxi section of Shanghai, Patersons China represents the company's official entrance into the growing Chinese market.



Patersons China's offices are centrally located in Xin Tian Di. A recent Ernst & Young survey of business leaders--released on June 5--ranked China as the most attractive destination for foreign direct investment, due to the vast undeveloped market, potential economic growth, and capability for innovations.

"As its largest and most prosperous city, Shanghai is China's commercial capital," says Karen Paterson, founder and Chief Executive of Patersons. "We're looking forward to building longstanding relationships in this market and contributing to China's economic growth."

To learn more, visit the [Patersons homepage](#).

Sage Software Offers More Efficiency With Sage Pro ERP Version 7.5

[Sage Software](#) has announced the launch of Sage Pro ERP 7.5. The company said Version 7.5 includes many user-requested features and offers new tools to improve business productivity and provide easier access to critical business information.

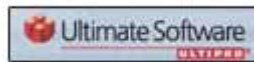


The company said Sage Pro ERP 7.5 offers a much simpler and more user-friendly drilldown process to help users operate more efficiently. Drilldown options are now available from more reports, with new access to invoices, purchase orders, and sales orders. Sage Pro ERP 7.5 also offers a host of new business productivity tools to help users further maximize efficiency and improve customer service.

To learn more, visit the [Sage homepage](#).

Ultimate Software Rated the 'Best'

[Ultimate Software](#) has been named the "#1 Best Medium-Sized Company to Work for in America" by [The Great Place to Work@ Institute](#) (GPTW).



This annual list ranks the top 25 small and medium-size companies in America that use smart people management strategies to develop successful organizations with highly productive and satisfied workforces. The results were based on a randomly distributed employee opinion survey. Each company evaluated was given a score based on employees' responses to a detailed questionnaire about the organizations' workplace cultures.

"It's an honor to be ranked number one in such an important aspect of business," says Scott Scherr, founder, President, and CEO of Ultimate Software. "Talented, committed people deliver tangible business results."

To learn more, visit the [Ultimate Software homepage](#).

American Heart Association Recognizes ADP with Community Impact Award

The [American Heart Association](#) has recognized [ADP](#) with its inaugural 2008 ADP Community Impact Award. This award was given to ADP for raising more than \$1.5 million over the past 10 years through the company's support of the American Heart Association's Start! Essex County Heart Walk.



ADP's fundraising efforts provided significant funding to benefit programs and research to help battle heart disease and stroke. ADP's fundraising efforts led to the establishment of the 2008 ADP Community Impact Award, named in honor of the company.

"This award showcases our commitment to the American Heart Association's mission and the culmination of our fundraising efforts over the past decade," says Gary Butler, Chief Executive Officer of ADP. "ADP recognizes the need for further education, research, and funding to continue to combat heart disease and stroke in Essex County and throughout the state."

To learn more, visit the [ADP homepage](#).

WEBSITE NEWS

Social Security's Online Retirement Estimator

How goes your retirement planning? To help determine how much you'll receive in social security benefits, the SSA has developed an online planning tool that allows you to get an immediate and personalized estimate of your potential social security benefit. This is a great URL to share with your fellow employees.



The Retirement Estimator can be found at www.socialsecurity.gov/estimator. You'll be asked to enter some personal information so that the SSA can verify your identity and match it to your work history. Once that is completed, you'll be able to see your retirement options based on the date you plan to retire and earnings you might expect to receive. The online tool eliminates the need for you to have access to your complete earnings record by tapping directly into the SSA's records.

The process is completely secure and was developed in consultation with privacy experts. The Retirement Estimator does not reveal any information that might lead to identity theft.

The [SSA website](#) can also save retirees a trip to the local social security office by offering other online tools, including the application for benefits, change of address forms, and application for direct deposit of benefits.

Before You Test-Drive, Do Your Research and Eliminate the Gas Guzzlers

September means the dawn of another school year. For those who have children of high school or college age, it might be time to purchase another car. Since many parents opt for used automobiles for their kids, a little research can go a long way.



With that in mind, [Edmunds](#) provides reviews, ratings, prices, and expert advices on both new and used varieties. The site also provides manufacturer histories, smart-buyer guides, industry analysis, and much more.

With gas prices soaring near record highs, Edmunds recently introduced its [Gas-Guzzler Trade-In Calculator](#). The calculator allows users to see how long it will take to pay off the balance of a vehicle and begin saving money towards the purchase of a more fuel-efficient vehicle.

Don't Let Those Congress Memories Fade

Though it's somewhat hard to believe, it's been approximately four months since APA wrapped up its [26th Annual Congress](#) in Austin, Texas. Good times were had, education provided, and memories made.

Now is your chance to take some of those memories home, by [purchasing pictures](#) from the 2008 Congress. Or should you simply want to look back on this year's Congress, you can sift through the [Congress pictorial](#), the [Exhibit Hall Photo Gallery](#), or even check out the Congress Closing Slide Show on [YouTube](#).



APA's 2008 Payroll Woman and Man of the Year, Saron Lee Wilde, CPP, and Martin Armstrong, CPP.

Stay in Shape, Even in the Cold

For APA members in the northern part of the country, September brings the first brush of cold weather. For some, this colder weather limits outdoor exercise, which can frustrate the health-conscious payroll professional.



The [Mayo Clinic](#) took such weather into account when it released a story titled, "[Exercise and Cold Weather: Stay Motivated, Fit, and Safe.](#)"

The story features plenty of tips for staying in shape during the winter season, and includes a list of indoor workouts, as well as ways to stay in shape should you choose to continue in your pursuit of outdoor exercise.

Screen Saver Calendar

This popular screen saver recreates the compliance calendar and hotlinks to APA's Education and Compliance Calendar in one keystroke! It's easy to install -- just click on your favorite screen saver--there are "fun" and "elegant" options for each month (the information is the same on both calendars) and the APA screen saver will install itself automatically. Then, to visit the Taxation Compliance Calendar, just hit the calendar button while the screen saver is active. It's easy, fun, and will help keep you in compliance. [Link to screensaver download page.](#)

APA's ListServ Provides Answers to Payroll Questions

Where can you go to find the answer to your year-end and other payroll questions, or see how other companies handle the diverse array of company policies not regulated by law? These are just some of the topics covered on [APA's Payroll ListServ](#), a great source for questions and discussion on payroll practice and procedures!

It's easy to subscribe, just click on the link above to the Members Only area and click on the "ListServ Sign-up" page. After you join, you'll become one of the many APA payroll professionals who benefit from the give-and-take of the APA Payroll ListServ. You can ask questions, answer questions, or just read along -- no matter what, the ListServ will keep you on top of the latest topics buzzing through the payroll world.

APA's Web Links

[APA's Local Chapters](#)
[Forms, Pubs, and Info](#)
[Education and Compliance Calendar](#)
[State and Local](#)
[Federal and General](#)
[Organizations](#)
[Payroll Products and Services](#)
[Joblinks](#)

NEW MEMBERS

APA Welcomes 450 New Members

Use this handy Adobe .pdf file to find new members in your area.

To use this [new member list](#): Download the file to your computer and open the file. You should see a listing of states and Canada in the left-hand frame (the "Bookmarks" window). Simply click on the state you want and you will go to the proper page. If you do not see the Bookmarks window, click F5. This list can be printed on any printer.

To contact new members on this list: Use the APA's searchable online membership directory (for use by APA members only). The directory is really easy to use. Just log in to the Member's Only page by using the login at the right. After you log in, click on Member Directory and you will be transported to the Member Search page.

BUYER'S GUIDES

Use these handy Adobe files to find the tools you need to accomplish your payroll goals. To access these Buyer's Guides, simply download the appropriate .pdf file to your computer and open it. Featured this month are:

[The 2008 Garnishment Options Buyer's Guide](#)
[The 2008 Payroll & HR Consulting Services Buyer's Guide](#)

These other Buyer's Guides are also available:

[2008 Outsourcing Options](#)
[2008 Paycard Providers](#)
[2008 Workforce Management](#)
[2008 ePayroll Providers](#)
[2008 Unemployment Insurance Administration Solutions](#)
[2008 Application Service Providers](#)
[2008 Software Solutions](#)
[2008 Self-Service Solutions](#)
[2008 Time & Attendance Systems](#)
[2007 Tax Filing Solutions & Outsourcing](#)
[2007 Biometric & Other Time and Attendance Technologies](#)
[2007 Forms, e-Forms & Check-Printing Solutions](#)
[2007 Benefits Administration Outsourcing](#)
[2007 Tax Filing Software & Services](#)
[2006 HR Services](#)
[2006 Enterprise Resource Planning](#)
[2006 Wellness Service Providers](#)
[2006 Information Security](#)

All Buyer's Guides can be downloaded.

Use these handy Adobe files to find the tools you need to accomplish your payroll goals. To use these Buyer's Guides, download the appropriate .pdf file to your computer, and open the file.

FEATURE STORY

NPW 2008 Survey: The Results Are In

APA asked, and you responded in resounding fashion!

More than 45,000 respondents chimed in with their input in the [2008 National Payroll Week](#) "Getting Paid In America®" survey.

Here are some things APA learned in scouring the results of our 40-question survey:

*When posed the question, "What's more important to you, better health benefits or higher wages?," 55.6% of you selected higher wages. Those numbers are distinctly similar to the 2007 "Getting Paid in America" survey, when 53.6% of respondents chose higher wages, compared to 46.4% that chose health benefits.

*A staggering 89.7% of respondents receive their pay via direct deposit, compared to 10.1% via paper check and 0.2% via paycard.

*Respondents sure trust America's hard-working payroll professionals, as 89% said they are "very certain" or "somewhat certain" that their paycheck is correct every payday.

*89.1% of respondents said their companies offer deferred contribution retirement plans and 84.2% of all respondents participate in such plans
*82.5% of those surveyed contribute 1%-10% of their pay to retirement programs.

* Regarding the prospect of a universal healthcare system in the U.S., 46.1% support such a system, 28.3% are against it, and 25.6% are undecided.

*As for how a universal healthcare system should be funded, a resounding 81.4% said the funding should come from a combination of tax dollars and employer contributions.

* Regarding states that require employers to verify each new employee's eligibility to work in the U.S. by checking their information against federal social security and immigrant status databases, 83.7% of respondents are for this mandatory process, whereas only 4.4% were against it.

Meanwhile, 11.9% either had no opinion or didn't know their thoughts on this process.

And, of course, who can forget perhaps the most culturally topical question featured in the "Getting Paid In America" survey--"Which of Comedy Central's night-time hosts deserve a higher salary: "The Daily Show" host Jon Stewart or "The Colbert Report" host Stephen Colbert?" Stewart trounced Colbert, garnering twice as many votes for a higher salary.



NPW Goes Global With Ad Campaign

National Payroll Week is not only a time to celebrate America's hard-working, dedicated payroll professionals; it's also a time to spread the NPW message. In 2008, the NPW message appeared on television, radio, newspapers, websites, and magazines during NPW (Sept. 1-5).

APA members, NPW sponsors, APA's New York staff, and the NPW Dancing Paycheck made an appearance on CBS's nationally televised "The Early Show," on Sept. 3. Watch the fun on the NPW homepage, under "[NPW on CBS Early Show](#)."

The NPW television commercial, which you can view by clicking here ([PC](#), [Mac](#)), ran on NBC's "The Today Show," CNN's "Anderson Cooper 360," and MSNBC's "Countdown With Keith Olbermann."

Meanwhile, the official [NPW print ad](#) ran in the Sept. 1-8 issue of *U.S. News & World Report*, the August 31 *New York Times Magazine*, the July and August *Human Resource Executive*, and the September *Kiplinger's Personal Finance*.

Online NPW text and banner ads also ran on websites like CNN.com, MySpace, YouTube, and BlogSpot, while a radio spot ran on "BBC Newshour" August 25-Sept. 5. For the official NPW advertising campaign schedule, please [click here](#).

FEATURE STORY

Long Beach Offers Something for Everyone

By Jonathan Nolte

The [27th Annual APA Congress](#) is scheduled for May 19-23, 2009 in [Long Beach, California](#). Each year, thousands of payroll professionals gather at Congress to learn, network, and have fun with their colleagues.



What follows is a sampling of how you can savor the sights and sounds of Long Beach during Congress week.

The Queen Mary

Long Beach is home to the [Queen Mary](#), an ocean liner built in the 1930s. The Scottish-made ship was the largest in the world at the time, and first bore vacationing travelers across the Atlantic in the lap of luxury with its art-deco interior, indoor pool, and restaurant. The Queen Mary transported allied soldiers during World War II, sometimes narrowly escaping destruction by German U-boats. After the war, the Queen Mary returned to her duty as a transatlantic passenger carrier until being forced into retirement by the rise of airliner jets.

Long Beach purchased the Queen Mary in 1967, and she sailed to California to become a permanent tourist attraction. The Queen Mary has appeared on screen in such movies as "The Poseidon Adventure," "Escape from L.A.," and on television's "Arrested Development.." Today, visitors can spend the night in the ship's [hotel](#) or dine in an [on-board restaurant](#).

California Sun

Long Beach is the place for fun-in-the-sun during Congress 2009. [Walk Score](#) rates Long Beach as the eighth most walkable community in the United States so Congress-goers will have ample opportunity to experience the city on foot, [Segway](#), or [boat](#). Vendors such as [Bikestation](#) and [Wheel Fun Rentals](#) also offer a variety of human-powered vehicles cruising streets and trails.

The [Long Beach Bike Path](#) meanders along 4.5 miles of the Pacific Ocean and is known for its scenery and ease of travel. [Rainbow Lagoon](#), [Lincoln Park](#), [Shoreline Aquatic Park](#), and [Marina Green](#) are all located within a few blocks of Congress.

The Nightlife

Long Beach comes alive in a whole different way after dark. The [local nightlife scene](#) features an eclectic array of live music, dancing, and lounging for all tastes.

Shopping on the Beach

Shoppers can enjoy unique, high-class retailers throughout downtown Long Beach. There are more than 100 restaurants within an eight-block radius of the [Convention and Entertainment Center](#). [Shoreline Village](#) is your stop for souvenirs, collectibles, and a stroll along a wooden boardwalk. [The Pike at Rainbow Harbor and Pine Avenue](#) is home to a turn-of-the-century carousel and old-fashioned Ferris wheel, along with arcade games and shops offering international fare in restored deco-era buildings. While these options are all within walking distance, shoppers can also ride [Long Beach Transit buses](#) free of charge.

Aquarium of the Pacific

The [Aquarium of the Pacific](#) is an exciting, educational tourist destination that's just a short walk from APA's 2009 Congress. The Aquarium is home to more than 12,500 animals; visitors can pet a shark, become a temporary lorikeet perch, and spy a sea dragon hiding among the kelp. The Aquarium is within easy walking distance of Congress, and a visit serves as a nice day trip for the whole family.

GOVERNMENT CORNER

IRS Forms and Publications Division Accepts Nearly All Recommendations From APA

By Scott Mezistrano, CPP



Fourteen members of the Federal Tax Forms and Publications subcommittee of APA's Government Affairs Task Force are responsible for improvements that will benefit employers everywhere. They submitted 23 pages of recommendations to the Forms and Publications division of the IRS. Nearly all of our suggestions were approved or are being forwarded, with the support of IRS Forms and Publications, to the IRS office with ultimate responsibility for the particular form.

For example:

*The percentage-method tables for income tax withholding and payment of the Advance Earned Income Credit will come out earlier than in prior years, as IRS won't hold them up while preparing the wage-bracket tables.

*IRS agreed to add the following to the instructions to Form W-4: "You may not request withholding as only a flat amount or as a percentage of wages."

*IRS is considering APA's recommendations that would eliminate the current requirement to place an employee's social security number on the face of the check you send to remit tax levy withholding.

The suggestions came from 14 APA members who serve on this GATF subcommittee, chaired by Nora Daly, CPP, Senior Product Manager, U.S. Legislation, Oracle USA. It's easy to take part in this committee; just make a recommendation to improve any IRS form or publication. Send your recommendations to smezistrano@americanpayroll.org.

Read All About It!

This issue is covered more deeply in the [September edition of Inside Washington](#). The article provides a link to the full document of our recommendations and IRS's responses.

APA's Government Relations team is working to keep your administrative burden from growing--or, better yet, to decrease it! This representation is one of the many benefits of APA membership. APA's Government Relations team looks out for the best interests of Association members and the payroll professional community.

You can read more about how APA is acting on your behalf in Washington, D.C., in any issue of [Inside Washington](#). Find out how you can get involved at APA's [Government Relations page](#).

IRS Wants to Know: Do You Need an Advance Copy of the Wage-Bracket Withholding Tables?

By Scott Mezistrano, CPP

The IRS needs your input to support an important improvement.

As you'll read in [September's Inside Washington](#), the IRS is planning to issue the percentage-method tables for income tax withholding and for payment of the Advance Earned Income Credit earlier this year, and will not delay their release until the creation of the wage-bracket tables. This was suggested by APA to allow more time before the new year for payroll professionals to program their systems, and for software developers and service providers to test and release software to their clients. Typically, the wage-bracket tables are used for manual preparation of a paycheck.

The 2008 tables were issued on December 7, 2007, via [Notice 1036, Early Release Copies of 2008 Income Tax Withholding and Advance Earned Income Credit Payment Tables](#). This late date created problems for many of you. IRS has told us they could issue this notice earlier if it weren't for the wage-bracket tables, which are quite long and take much more time to create and proofread.

IRS is wondering--if it issues the percentage-method tables earlier, will it have to issue another notice with the wage-bracket tables, or could it just wait to publish them in [Publication 15, Circular E, Employer's Tax Guide](#)? The expense of an extra notice could squash this improvement.

Let's Tell IRS What We Think!

So, the question is:

If you could get the percentage-method tables earlier than they have been issued in the past few years, could you do without the wage-bracket tables until they are issued in Publication 15?

Please send your response to smezistrano@americanpayroll.org. Use "tables" as your subject line.

Overwhelming Support for Form W-4 NRA

Thanks to 745 APA members for Your Input

By Scott Mezistrano, CPP

Just as we have been telling the IRS, payroll professionals agree that there is a need for a Form W-4 specially designed for nonresident aliens (NRAs). This is because of the specific way they must complete the form and the different way you must compute their income tax withholding. The current W-4 doesn't even mention the special rules for an NRA. If the W-4 isn't completed correctly, the employer can't possibly know the employee is an NRA, and the employer will not withhold enough tax from the NRA's pay.

We asked you [last month \(see page 13\)](#) to let us know if you need our proposed "W-4 NRA" by telling us your company's industry and the number of your employees who, over the course of a year, would use the form.

Almost 750 payroll professionals replied! The responses came from a wide variety of industries. We knew, as did the IRS, that educational institutions employ a lot of NRAs, but they weren't the biggest responders. The manufacturing industry made up the largest segment of the replies (17.27%), followed by educational institutions (15.25%), "other services" (12.69%), "professional, scientific, and technical services" (11.61%), and "health care and social assistance" (9.04%). Respondents chose their employer's industry from a pull-down list of codes under the [North American Industry Classification System](#) (NAICS).

The next question was, "Over the course of a year, how many of your employees would need our proposed 'W-4 NRA?'" Of the 676 responses that included a number greater than zero, the responses ranged from 1 to 8,000. The average number of employees needing a W-4 NRA at these employers is 136. Thirty-four respondents said "none." Another 33 responses had to be eliminated because their responses (e.g., "not sure," "a lot," "25%") couldn't be converted to a whole number. Any response that gave a range (e.g., "10-30") was converted to the median number in the range.

Sam Kerch, CPA, CPP, is APA's representative on IRS's Information Reporting Program Advisory Committee (IRPAC). He will use this information at IRPAC's public meeting in the last week of October to advocate for the creation of this form. More information about withholding from NRAs is on page 15 of IRS [Publication 15, Employer's Tax Guide](#).

Employer Practices Can Protect Against ID Theft

By William Dunn, CPP

A data breach happens in the United States nearly every day. It is important for companies to know how to respond to the event before it happens. Your business is a repository of valuable information, which, in the wrong hands could bring financial ruin to you and your employees.



Payroll records alone include far more than a data thief would need to steal a person's identity. That's what APA tells our nation's employers in the fall edition of the SSA/IRS Reporter.

See APA's article, "Protect Against Identity Theft--Yours and Your Employees," in the fall edition of the [SSA/IRS Reporter](#). APA explains some of the precautions employers need to take and provides valuable links to federal agency websites for more information.

Obviously, the IRS and SSA think we have the right approach and want to share it with the seven million employers who get the publication in the mail with their Form 941, as well as the thousands of tax professionals who view it online.

APA articles have been a regular feature in the SSA/IRS Reporter since the fall 2003 edition. APA's contributor status helps fulfill the Association's mission to educate the payroll community, in addition to providing great exposure for the organization before all employers and thousands of tax professionals. It is also evidence of the ongoing partnership among APA, IRS, and the SSA.

Read current and back issues of the Reporter at the [IRS website](#).

CHAPTER NETWORK

Alaska Chapters Love HUGSS

By Dee Nelson, CPP

Helping Us Give School Supplies (HUGSS), that is.

When [Alaska Catholic Social Services](#) approached the local chapters of the APA about getting involved in their annual school supply drive, we were more than willing to assist. As Matanuska Susitna Valley (Mat-Su) Chapter President, I sent out the message to all Alaska chapter members. The goal was to collect 1,500 24-packs of crayons in a two-week period.



Once the message was sent out, APA members Lori Gaither and Debby Cryer with Tryck Nyman Hayes, Inc. issued a member challenge to all three Alaska chapters--which include the [Farthest North Chapter of the APA](#), [Northern Lights Chapter](#), and [Matanuska Susitna Valley Chapter](#). They set a goal of 500 boxes and challenged all of the other Alaska chapter members to beat them.

Much to our surprise and delight, the challenge was taken head on and several other member companies started collecting. To add to the exciting challenge, the Alaska chapters teamed up to offer a free registration to Alaska's Annual Statewide Payroll Conference to the company that collected the most.

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Much to our surprise and delight, the challenge was taken head on and several other member companies started collecting. To add to the exciting challenge, the Alaska chapters teamed up to offer a free registration to Alaska's Annual Statewide Payroll Conference to the company that collected the most.



By the end of the two-week collection challenge, Alaska's payroll professionals collected approximately 4,800 boxes of crayons. Since the Alaska chapters collected more than the original goal of 1,500, the chapters were able to provide every child in the program with not one, but two boxes of crayons for the 2008-2009 school year. Not to mention, we were able to provide a full stock for the 2009-2010 school year as well!

With several companies contributing more than 1,000 boxes each, Alaska's chapters decided to give all three participating companies a free registration to the Alaska Statewide Payroll Conference. Many thanks to Dowl Engineering, Tryck Nyman Hayes, Inc., and Arctec Alaska. Way to go!

Dee Nelson, CPP, is the Payroll Manager for Alutiiq LLC in Anchorage, Alaska and a members of APA's Board of Advisors representing Region 1.

Is Your APA Chapter Compliant?

By Taunya Fritzsching, CPP

Managing an APA chapter is about more than getting members, setting up monthly meetings, and educating payroll professionals. As an officer, understanding nonprofit organizations, federal tax exemptions, and [Form 990](#) are also important.

Your chapter is a nonprofit charitable organization as described under section 501(c)(3) of the Internal Revenue Code (IRC). The most common types of [501\(c\)\(3\) organizations](#) are charitable, educational, and religious. As a nonprofit charitable organization, your chapter conducts activities that promote education and community service.

Being a nonprofit organization doesn't automatically make your chapter tax exempt under federal law. To become tax exempt, your chapter must complete and file [Form 1023-Application](#) for Recognition of Exemption under section 501(c)(3) of the IRC.

Here are the [instructions for Form 1023](#).

The benefits of exempt status:

- *You do not have to pay federal income tax on income related to the chapter's purpose.
- *Donations received by the chapter are deductible as charitable contributions.

There are two requirements for exemption under section 501(c)(3):

- *The chapter must be both organized and operated exclusively for one or more exemption purposes. Therefore, to qualify as tax-exempt, an organization must be organized as a nonprofit corporation, trust, or unincorporated association and limit its activities to those described in section 501(c)(3) of the IRC.
- *Also, the organization's assets must be permanently used for the exempt purpose. In addition, each organization that qualifies as tax-exempt under section 501(c)(3) is further classified as either a public charity or a private foundation.

This determination is based on how the organization receives financial support. A public charity normally has a broad base of public support, whereas a private foundation is supported by only a few individuals, such as family members. Knowing how an organization is classified is important because public charities and private foundations have to comply with different tax rules.

In addition to understanding nonprofit and tax-exempt status, your chapter has recordkeeping and reporting requirements to meet. The chapter must keep good financial records to show that it complies with tax laws, and must be able to document the sources of income and expenditures as reported on Form 990, Form 990-EZ, or Form 990-N.

You may be asking yourself, "What is a Form 990, Form 990-EZ and Form 990-N? Who must file this form and which form? When must this Form 990 be filed?"

A Form 990, 990-EZ, or 990-N is an information return (not a tax return) filed by exempt organizations. It is an information return because tax-exempt organizations typically do not pay federal income taxes. Therefore, the return is filed to provide information about your chapter's programs and activities. This information is used to verify that your chapter is operating in accordance with the stated tax-exempt purpose and is following the rules and regulations governing its tax-exempt status. It is an annual return filed by the 15th day of the 5th month after the chapter's accounting period ends. For example, May 15 would be the due date if your chapter's accounting period ends on December 31.

Your chapter must file an annual information return if its gross receipts are greater than \$25,000. However, a chapter must file Form 990-EZ instead of Form 990 if your chapter meets both of the following requirements:

- *chapter's gross receipts are normally less than \$100,000 a year; and
- *chapter's total assets at the end of the year are less than \$250,000.

Also, for tax periods beginning after December 31, 2006, a chapter not required to file Form 990 or Form 990-EZ because its gross receipts are normally \$25,000 or less is required to file Form 990-N.

If you find all this information to be a little confusing and would like more detailed information and a better understanding of the tax laws, you are not alone. APA offers more information at the Chapter Leadership Seminars, offered to local chapter officers twice a year in San Antonio, Texas.

Also, join us at the 2009 Congress for the Pre-Congress Workshop, "Tax Filing and Incorporating Your Chapter," hosted by APA's Chapter Relations Department.

Taunya Fritzsching, CPP, is an Account Executive for Ceridian in Houston, Texas.

My Certification Success Story

By Susan L. Baptista, CPP

Eight years ago, I attended my first APA Congress in Orlando, Florida. It was quite overwhelming at first, as I had never attended such an event. What I remember most about my experience as a first-time attendee (in addition to being referred to as a "virgin" everywhere I went) was when Dan Maddux asked all of the CPPs to stand up.

CPP? I didn't even know what it stood for. But when Dan began his speech, and people began applauding, all I remember is looking around the room and seeing how proud folks looked. I thought about how I wanted to represent this profession and earn this prestigious designation, too. However, it took me a while to get the courage needed to take on this enormous challenge.

I was a member of our local APA chapter and was scheduled to attend my first study group in June 2001. I traveled 50 miles into the big city of Boston to learn I was one of only three folks interested in studying for the exam. By the next meeting, I was the only one interested in continuing to study for the rigorous exam.

I asked the study group leader, Deb Fallon, to give me some advice on what I needed to study in order to be successful. She told me to read [The Payroll Source](#)®, along with IRS Pub 15, Circular E; Pub 15-A, Employer's Supplemental Tax Guide; and Pub 15-B, Employer's Tax Guide to Fringe Benefits. She told me that if I used these study materials, I would be successful at passing the exam.

I found it best to study while at home at night and during the weekends. I made flash cards and took the practice tests, over and over again. As the testing date neared, I was exhausted but optimistic.

Once I took and passed the exam in the fall of 2001, I was ecstatic! My family, boss, and co-workers were all extremely proud of me, as they knew how hard I had worked in preparing for the exam. Many folks have since asked me, "What's a CPP?" I am proud to promote our wonderful profession by telling them exactly what it stands for. I have already been re-certified through 2011.

After many years working for the same company, I found myself looking for a new position. I landed a position as the Senior Payroll Manager for my current company and have received two promotions within my three-year tenure. Both times it was mentioned that I am a CPP. My hard work definitely paid off. Thank you, APA, for recognizing the importance of the payroll profession.

Susan L. Baptista, CPP, is the Vice President/Director of Payroll & HRIS for Arnold Worldwide in Boston, Massachusetts.



Susan Baptista, CPP

Chapter President Profile: Yvette Quintana, CPP, PHR, GPHR

By Judith Aquino

As President of the [Long Island Chapter](#), Yvette Quintana, CPP, PHR, GPHR, is proud to help her chapter reach new heights in providing continuing education for payroll professionals. To promote chapter growth, Yvette implemented a rule that local chapter membership fees will be waived if members joined the American Payroll Association.

"Part of our job is to promote (APA nationally), and more people join since they like the idea of two memberships for the price of one," Yvette said.

In looking to increase chapter membership, Yvette changed the meeting times from evening to morning after receiving feedback from members. As a result, meeting attendance increased by 450%!



Yvette Quintana, CPP,
PHR, GPHR

Yvette's future plans for her chapter include making sure their website is up to date, and using e-mails as a marketing tool. Yvette is also looking forward to starting a new study group and distributing a newsletter to keep members informed of upcoming events and other news.

Despite having to meet numerous demands as Chapter President, Yvette described her efforts as "a labor of love. It is satisfying to know that we are contributing to an increased awareness of payroll and helping others do their job better."

Whenever Yvette manages to find free time between her job as a business consultant at ADP and her responsibilities as chapter president, she enjoys spending time with her family, traveling, and attending concerts.

Calling All Chapters!

Team up with APA, and grow your chapter in the 2008 Member-Get-A-Member National Membership Drive, which is already under way. For participation details and prize information, view the [2008 Member-Get-A-Member Flyer](#).

Attention Chapter Officers!

Register now for the [October Chapter Leadership Seminar](#) October 3-4 in San Antonio.

Join us and prepare yourself for chapter success!

2008 Study Groups and Statewide Meetings

Get an up-to-date listing of CPP/FPC study groups and statewide and regional conferences at the links below.

[CPP/FPC study groups](#)

[APA's Statewide and Regional Conferences](#)

To add your Study Group to the list above please use this [Study Group Registration Form](#).

To add your statewide or regional meeting to the list above please use the [Statewide Meeting Registration Form](#).

Contact Us

For anything chapter-related, or for more information about the issues above, please contact the Chapter Relations Department at (210) 226-4600 or chapterrelations@americanpayroll.org.