



Welcome to the October 2008 PAYTECHonline

TOP STORY

New e-Portfolio Puts Compliance at Your Fingertips

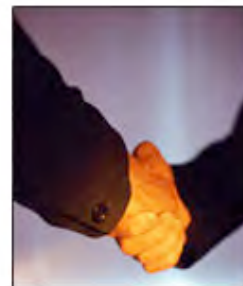
Now is the time to budget for your 2009 training and compliance resources. To help you in this process, APA is pleased to present our first-ever "Digital Portfolio." This new electronic format will make locating those invaluable payroll and accounts payable compliance resources easier than ever. [MORE>>](#)



GOVERNMENT CORNER

Homeland Security's IMAGE Program Adds 37 Organizations

Thirty-six employers and one association have committed to adhere to "best employment practices" and undergo a Homeland Security audit of their Forms I-9. In exchange, those groups will not be subject to a surprise audit for at least two years. [MORE>>](#)



CHAPTER NETWORK

Find a Better Space for Your Statewide

We all know how important the location of a chapter meeting or a statewide conference can be. Cynthia Cichosz, CPP and the Greater Milwaukee Chapter have stopped using expensive hotels because they have found great alternatives that provide comfortable meeting space with high-tech facilities. Discover the secrets to local chapter and statewide meeting space success. [MORE>>](#)

PAYROLL EVENTS

Year-End Preparation Is Headed Your Way

The clock is ticking on your year-end preparation efforts. No matter what your industry, needs, or unique challenges, APA has three specialized courses to put your year-end payroll closing on the right track. [MORE>>](#)

CHAPTER NETWORK

Meeting Members

Meet Charlotte Chapter's President, and let another certification success story inspire you. [MORE>>](#)



Jeff Sellers, CFP

GOVERNMENT CORNER

Your Input Matters!

You spoke, and the Internal Revenue Service responded! Thanks to your overwhelming opinion that the IRS should issue percentage-method tables earlier, the IRS will do just that. APA also assisted the IRS in creating and making improvements to Form 941-X, a stand-alone, "amended" Form 941. This means employers will no longer have to complete Form 941c. [MORE>>](#)

FEATURE

Get a Jump on Year-End Planning

The calendar year might not be quite done, but that doesn't mean you should wait any longer in regards to your year-end processing. Get some invaluable tips on how to ensure a successful year-end. [MORE>>](#)

WEBSITE NEWS

Protect Your Personally Identifiable Information

OnGuard Online, which specializes in providing tips on how to protect your identity and avoid Internet fraud, recently unveiled some new features to its website, including new games and videos. [MORE>>](#)



PAYROLL RESOURCES

APA Readies You to Go 'Global'

Paying employees in an assortment of countries can be a tedious, somewhat complicated process. Let APA's *Guide to Global Payroll Management* be your, well, guide. The text will keep you up-to-date on the latest in international benefits, reporting requirements, and much more! [MORE>>](#)

BUYER'S GUIDES

The 2008 Biometric & Other Time and Attendance Technologies Buyer's Guide

This month's guide is the 2008 Biometric & Other Time and Attendance Technologies Buyer's Guide. And that's not all. You can also find an extensive list of 2007 Buyer's Guides. [MORE>>](#)

NEW MEMBER LIST

APA Welcomes 391 New Members!

Our online, searchable-by-state listing is very handy. Use it to contact payroll people in your area, including 391 new payroll peers. [MORE>>](#)



Vonda Allen

VENDOR NEWS

Legiant Announces Alternative to Time & Attendance Software

Legiant announces alternative to time and attendance software; KeyBank markets integrated online check/ACH fraud prevention; Sage Software announces agreement with CompuPay. [MORE>>](#)

FEATURE STORY

APA Proudly Introduces Online Education Portfolio

By Jonathan Nolte

Now is the time to budget for your 2009 training and compliance resources. To help you in this process, APA is pleased to present our first-ever [digital "Portfolio of Education and Publications."](#)



This new electronic catalog will make locating the latest invaluable payroll and accounts payable compliance resources easier than ever.

The new Portfolio is convenient and easy to read, thanks to the [Nxtbook](#) format, which electronically simulates physical pages with integrated multimedia features such as sound, web links, and videos. The resulting fusion of APA's expertise and the latest in online publishing is a truly indispensable resource.

"The portfolio is very easy to use and gives you the ability to move around by several methods to get to the same place," said Kelly Regan, Payroll Supervisor for Dorsey & Whitney, LLP. She added that the portfolio is "very interactive, especially with a personalized welcome from Dan Maddux."

Within these electronic pages, you'll find comprehensive resources for advancing your career and maintaining compliance for your organization. Ideally, this format will make it easy for you to create a professional development plan for you and your staff.

Educational Content at Your Fingertips

Navigation through the portfolio is simpler than a paper format, as you can "turn the page" on your computer screen by clicking the corner of the page you want, or by skipping to a distant page using left and right arrow buttons. You can also go straight to a page by clicking on an item on The Table of Contents page.

Under the "Tools" menu, you can select "send" to forward APA's entire educational portfolio, or even individual pages, to your boss or colleague. The "Comments" field lets you easily explain your purpose for sending it, such as to grant or request approval to register for a program.

The search button helps you look for specific keywords that appear within the digital pages of the portfolio. For example, if you are interested in webinars, type in "webinar," and all of APA's webinar courses will automatically appear.

The "Contents" button lists all the pages within the portfolio, and clicking on individual rows will take you directly to that page. The "Print" icon provides the ability to print the entire portfolio or specific pages, and the "Save" icon lets you save an offline version of the document.

Within the pages of the digital portfolio, you'll find links to more detailed information on each seminar, conference, or publication. All you have to do is put your mouse button over the text and when you see the hand icon appear, you can click through to APA's website for more details.

FEATURE STORY

Why Wait? Start Your Year-End Preparation Now



The holiday season is fast approaching, and that can only mean two things--loads of televised Christmas specials and year-end preparation. Are you equipped for a successful year-end? Raeann Hofkin, CPP, helps answer that question in her article, "A Successful Year-End Starts Now," available in the [October issue of PAYTECH](#).

Hofkin--Payroll and Accounts Payable Manager for Telerx, as well as a member of APA's Board of Contributing Writers--spells out the necessary steps in solidifying your year-end process. The first step in that process, Hofkin writes, is analyzing results from the previous year.

"Define what went wrong and what procedures can be implemented to prevent those problems from happening again," Hofkin writes. "Target the root causes of your disasters last year. Don't dwell solely on what went wrong, but don't fall into complacency, either."

From that point, Hofkin recommends evaluating each individual employee—their strengths, weaknesses, responsibilities, etc. Furthermore, she says to keep your staff apprised of everyone else's respective deadlines, in order to ensure accountability.

Hofkin encourages you to make a checklist, which is sure to ensure a complete year-end process. Among the many items that checklist should include are employee responsibilities, deadlines, and a slew of miscellaneous items (spelled out further in the article).

Hofkin also advises readers to [enroll in an APA year-end class](#) of which the benefits are twofold: *keep you up-to-date on the latest changes in year-end processing; *and grant you invaluable networking opportunities with fellow professionals.

Perhaps most importantly, Hofkin stresses the importance of a year-round year-end approach.

"What you do all year affects your year-end process," she writes. "Even if you are careful, circumstances beyond your control can make for an interesting adventure. Remember, it's never too early to start planning for year-end."

PAYROLL RESOURCES

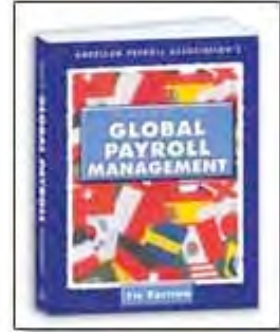
Global Resources

Managing and administering payrolls across international borders presents the opportunity to either save or waste valuable time searching for information. Can you afford to rely on outdated resources?

APA's *Guide to Global Payroll Management* details the most current international benefits, wages and tax withholding information, reporting requirements, and essential IRS forms and tables.

Don't let you or your organization be weighed down by challenging international requirements. APA knows you need quick access to information on U.S. immigration law and visa requirements, as well as information on where you can research global payroll online.

Guide to Global Payroll Management consolidates the most essential data into one text, including summaries of current U.S. tax treaties and totalization agreements that will save you time and help you avoid costly penalties.



Take-Home Education

How is your year-end preparation going? Think back to when you closed 2007 and prepared for 2008; what improvements would you like to make this time around? No matter how smooth or bumpy year-end has been in the past, and regardless of whether you've attended a course or not, taking home the course materials from APA's [Preparing for Year-End and 2009](#) course will help ensure you're operating under the most current information.

The user-friendly year-end textbook is an indispensable 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
- *The new Form 941-X for 2009

If you can't attend a Preparing for Year-End and 2009 course this year, 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 rocky close to the year, or worse, costly noncompliance penalties.

VENDOR NEWS

Legiant Announces Alternative to Time & Attendance Software



[Legiant](#) has announced an alternative program for customers seeking a new time and attendance system with minimal upfront costs. The Legiant HLO (Hosted Lease to Own) purchase option combines aspects of two popular payment models--the Software-as-a-Service (SaaS) model and the traditional Perpetual Software License model.

Legiant designed the HLO model to allow organizations to own their time and attendance system after 24 or 36 months. The Legiant HLO allows for lower upfront and monthly costs than typical purchase options.

"We setup the HLO payment model based on customer demand to provide a robust time and attendance system without the high initial costs generally involved with purchasing a new system," said Jason Derek, Account Executive for Legiant.

To learn more, visit www.legiant.com.

KeyBank Markets Integrated Online Check/ACH Fraud Prevention



[KeyBank](#) announced that it is bringing to the market online banking features that combine check and ACH fraud prevention capabilities. Key has also added a new feature to help businesses recover funds on deposited items returned for non-sufficient funds.

The new fraud prevention features enable businesses to review the previous day's posted check and ACH items, and reverse those that appear to be fraudulent or unauthorized. The newest Key Business Online functionality counters payment fraud.

"While online services that help prevent check and ACH fraud have been available separately to larger businesses for some time, this is the first time a bank has offered both of these services in a combined view to small and medium-sized companies," said Eric Girard, Vice President of Key's Business Internet Services.

To learn more, visit www.key.com.

Sage Software Announces Agreement With CompuPay



[Sage Software](#) announced that it has entered into an agreement with [CompuPay](#) to provide co-branded payroll services for Sage Software customers. The agreement enables Sage Software to deliver improved services for its payroll services customers, and allows the Employer Solutions business to re-focus on its core strength in delivering HRMS software.

Through this transaction, CompuPay will assume day-to-day operations of Sage Software's online payroll services business, which includes Peachtree Managed Payroll and payroll services for Sage Abra, Sage Accpac ERP, Sage BusinessWorks Accounting, Sage MAS 90 ERP, and Sage MAS 200 ERP.

"The best way for us to deliver outsourced payroll today to our existing payroll clients, and

for future Sage clients, is to align ourselves with a company like CompuPay," said Karl Grass, Senior Vice President and General Manager of Sage Software's Employer Solutions business. To learn more, visit www.sagesoftware.com.

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 Biometric & Other Time and Attendance Technologies Buyer's Guide](#)

These other Buyer's Guides are also available:

[2008 Garnishment Options](#)
[2008 Payroll & HR Consulting Services](#)
[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 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.

NEW MEMBERS

APA Welcomes 391 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.

PAYROLL EVENTS

Year-End Is Right Around the Corner



Year-end duties and responsibilities are fast-approaching, but it's not too late to attend APA's annual [Preparing for Year-End and 2009](#) course.

During this one-day class that targets the complex compliance issues of year-end payroll processing, you'll gain a solid understanding of year-end forms, fringe benefit taxation, and reporting requirements, as well as changes in key tax laws and regulations.

Reduce your risk of noncompliance as you prepare for year-end and 2009! In just one day of information-packed training, take an in-depth look at the complex compliance issues that you'll encounter during year-end.

A successful, smooth-running year-end depends on planning, and that's just what this unique course provides. APA's Preparing for Year-End and 2009 course gives you the tools and insight you need so you can anticipate 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.

If you can't get out of the office, take advantage of the [Preparing for Year-End and 2009 Webinar](#) and educate yourself anywhere an Internet connection is available.

Payroll to the North

Year-end compliance challenges are made even more difficult when you add cross-border issues to your preparation list. If you or your organization is responsible for year-end payroll processing in Canada, APA's one-day educational offerings will prepare you to handle the demands of this unique task.



Taught by a leading Canadian payroll expert, [Canadian Payrolls Preparing for Year-End and 2009](#) is your one-stop class for indispensable information on preparing for a smooth season. You'll save time and noncompliance penalties when you know:

- *Tax filing requirements
- *Changes in federal and provincial tax rates
- *Where and when to file returns
- *Changes to Canadian pension plan rates
- *Completing the T4, T4a, and RL1 Slips

And because your time is extremely valuable, [Canadian Payrolls Preparing for Year-End and 2009](#) is taught around the country.

Year-End for Government Payrolls

For government and public sector employers, year-end payroll processing presents unique compliance challenges. Planning ahead will be your key to a successful year-end. Start your year-end checklist with the APA's [Government/Public Sector Preparing for Year-End and 2009](#) course.

When you have a firm grasp on the latest legislative and regulatory developments, you're more likely to ensure an error-free year-end payroll closing. For ultimate flexibility, this one-day course is offered in multiple cities nationwide, so you have easy access to education when it comes to:

- *Taxing and reporting of fringe benefits
- *Taxation and reporting requirements for 403(b) and 457(b) plans
- *DOL guidance on FLSA's impact on state and local governments
- *Year-end forms

In 10 cities across the country, you can attend a Government/Public Sector Preparing for Year-End and 2009 course and jumpstart your track to success. If you are in payroll, accounting, human resources, systems, or finance, register for a [Government/Public Sector Preparing for Year-End and 2009](#) course to get critical updates for 2009.

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](#)
[Garnishments Forum](#)

Conferences

[Educational Institutions Payroll Conference](#)
[27th Annual Congress](#) [APA Courses and Conferences Listings](#) -- information on all APA courses. [APA Compliance and Education Calendar](#) -- dates, locations

WEBSITE NEWS

OnGuard Goes Interactive



[OnGuard Online](#) is regarded as one of the foremost authorities on Internet fraud and personal information security. But the site, which relies on expert input from the federal government and the technology industry, has expanded its capabilities to provide a more interactive experience.

OnGuard recently unveiled several new features to its website, including new sections devoted exclusively to:

- *Topics
- *Games
- *Videos

The topics section deals with a variety of issues, ranging in scope from [identity theft](#) to [computer security](#) to [e-mail scams](#).

The games section, meanwhile, provides not only an interactive experience, but a fun one as well. Want to steer clear of "phishers," those who prey on computer users via bogus pop-ups and emails? Then play [Phishing Scams](#), which tests your knowledge as it relates to phishing schemes. Want to learn ways to keep your personal information private? Check out [The Case of the Cyber Criminal](#), in which you attempt to prevent a group of Internet hackers from stealing your personal information. And for those who prefer quiz games, [Auction Action](#) tests your "online auction know-how."

Finally, the videos section of the website features clips that deal exclusively with avoiding phishing and other scams. Titles include [Phishy Home](#) and [Phishy Office](#).

For those looking to brush up on their knowledge, and perhaps have a little fun in the process, OnGuard Online's new features just might be the ticket.

NPW 2008 Is Over, But Survey Results Live On

Sure, [National Payroll Week](#) came and went more than a month ago, but the results garnered in the annual ["Getting Paid in America" survey](#) speak volumes about the American workforce--regardless of the time of year.



For instance, in reading the survey--which logged more than 45,000 responses this year, it's quite evident that direct deposit is the preferred form of payment for our nation's workers. After all, 89.7% of respondents said they receive their pay via direct deposit, compared to only 10.1% for paper checks and 0.2% for paycards. Speaking of technological advancements, respondents were asked how they would feel if their company got rid of paper pay statements in favor of a pay breakdown via online portal. Of those surveyed, 31.1% said their company already does so and they like it, while another 31.3% said they would prefer such a transition. Only 8.8%, meanwhile, said they wouldn't like such an online pay statement portal.

Regarding the topical issue of maintaining personal information, a whopping 88.2% of respondents said they were either "very confident" or "somewhat confident" that their employer adequately protects their personal information from identity theft.

And because it wouldn't be a payroll-related survey without payday, respondents were queried as to when their payday fell. Friday was an overwhelming favorite, with 59.4%, while "day

varies" came in second with 23.7% of responses. The only day besides Friday to garner a double-digit percentage was Thursday, which received 11% of the vote.

Thanks to all who participated in the annual "Getting Paid In America" survey, and remember, National Payroll Week 2009 will be here before you know it!

Fright Night Is Upon Us

For some, Halloween outranks Christmas, Thanksgiving, and yes, even New Year's Eve in terms of favorite holidays. And for those who love nothing more than dressing up and hosting/attending a Halloween party, there are some things you need to know before October 31 (the big day) arrives.



Fortunately, the Internet doesn't lack for Halloween-related websites. Take [Halloween Online](#), for instance. The site features everything from [Halloween tips](#) to [costume ideas](#) to [game](#) and [party](#) ideas.

[Costumzee](#), meanwhile, offers its take on the 100 most popular costumes for Halloween. Some of the more popular costumes this year include [The Joker](#) and [Marie Antoinette](#).

And for those who will be accompanying their children for a night of trick or treating, [TIME](#) recently listed some of the more popular children's Halloween costumes as sold by retailer [Toys "R" Us](#).

And to top it all off, this year's Halloween falls on a Friday. A happy fright night to all!

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](#)

CHAPTER NETWORK

Alternative Venues for Chapter Meetings, Statewides

By Cynthia Cichosz, CPP

Location, location, location!



As chapter members, we all know firsthand how important the location of a chapter meeting or a conference can be. During the 2008 APA Summer Board Meeting, your Board of Advisors researched, discussed, and found alternative locations to using hotels for your local chapter meetings and statewide conferences.

We first created a list of potential locations for the events. When deciding on where to host a chapter meeting, we knew it needed to be cost-effective, or even free. Here are some potential locations to consider for your chapter meetings:

- * A chapter member's place of business
- * Educational facilities, such as libraries or schools
- * Museums
- * Non-profit outreach centers
- * Adult education facilities
- * Local government buildings
- * VFW/Moose/Elk lodges
- * Indoor or outdoor recreation facilities
- * Community rooms at shopping malls, banks, utilities, or medical centers
- * Banquet halls/meeting rooms in restaurants

Locations for statewide or regional conferences require much larger venues, but still must be cost-effective. Alternative venues worth considering are:

- * A chapter member's place of business (if employed by a large employer)
- * Colleges or universities
- * VFW/Moose/Elk lodges
- * Convention centers

Some venues, like universities, are an appropriate setting for both chapter meetings and statewide conferences. Helpful sources like [Unique Venues](#) are great resource tools when searching for adequate locations in your area that will accommodate your needs and requirements.

Helpful Tips

When contacting local colleges or universities, it can be difficult to find the right point of contact. Try the college of business or corporate service departments. Better yet, tap into your

membership. There is usually someone who has a connection within their company or alumni association.

- * Be sure to look into parking and space for vendors. Extra costs and charges are not always presented up-front.

- * You lose the one-stop-shop convenience of a conference/banquet coordinator that a hotel or conference center provides, but the overall savings may be worthwhile.

- * When using a chapter member's place of business, you need to be cautious regarding scheduling issues; you can be bumped by the needs of the company.

- * It can potentially be less costly to use a university culinary department or the catering department of a large chapter member's company.

- * Other venues, such as universities or larger corporations, will usually feature the technology necessary for statewide conferences.

- * Local government buildings and universities can also be a resource to find speakers.

- * Remember to mention your non-profit status, as this could help lower the rates or aid in price negotiation.

∞

In Las Vegas, APA has had a very successful relationship with [The University of Nevada, Las Vegas](#). APA discovered that working with a local university was the perfect alternative location for its payroll training classes while the new [MEET](#) building was still under construction.

Think outside the box, and look at other venues for your chapter meetings and conferences instead of spending your valuable chapter dollars on restaurants or paying fees for a hall or a room (see below for a real life example).

Greater Milwaukee Chapter and Briggs & Stratton Corporation: A Success Story

[Briggs & Stratton Corporation](#) hosted the [Greater Milwaukee Chapter's](#) Wisconsin Statewide Payroll Conference in 2005 and 2007. Both conferences were extremely successful, well-attended, and generated revenue for our chapter. Briggs & Stratton donated its location, complete with breakout rooms, and an auditorium for two days, which was a huge cost savings for our chapter.

One of the best features at Briggs is its beautiful auditorium with all the latest technology. In 2005, we used this technology to open the conference with APA Executive Director Dan Maddux's live teleconference video to all of our attendees. In 2007, we were very happy to have Dan join us in Milwaukee as our conference keynote speaker. Dan was very impressed with the Briggs & Stratton location and the company's dedication to Wisconsin's payroll professionals.

We have also had many chapter meetings at the Briggs location. As a chapter, we are always sure to honor Briggs & Stratton during our conferences--we presented Briggs with a "Thank You" plaque for its continued support at each conference. This corporate partnership works exceptionally well for our chapter. This success would not have been possible without support from my fellow executive board members--Michelle Ganzer, CPP, Payroll Manager and Claire Wojtak, CPP, Payroll Specialist--and the commitment of the Briggs & Stratton payroll team.

For more than 14 years, the Greater Milwaukee Chapter has used member locations for most of our monthly chapter meetings--with great results! At the beginning of our chapter year, we



(l-r): Dave Rogers, Briggs & Stratton's Corporate Controller, receives a "Special Friend Thank You" plaque from Thomas Beatty, CPP, Past President of the Greater Milwaukee Chapter, as chapter members Mary Kucharski and Mary Kwak watch on.

poll our members, asking them to sponsor our meetings at their locations. Depending on the size of the room we need, most companies have a meeting room or cafeteria that can accommodate a large group. A majority of our member companies will provide us with a room and usually coffee, water, and soft drinks. Many also provide us with food for the meeting, or the chapter will pay for subs, pizza, etc. At our year-end meeting, we honor these companies and our members with framed certificates for their sponsorship of a meeting location.

Think outside the box, and look at other locations for your chapter meetings and conferences instead of spending your chapter dollars on restaurants or paying fees for a hall or a room. It can provide great cost savings for your chapter and an outstanding opportunity to build positive relationships with your chapter members' companies.

Cynthia Cichosz, CPP, is the Payroll Manager for Times Printing Co, Inc., in Random Lake, Wis. and the member of APA's Board of Advisors representing Region 4.

Chapter President Profile: Tim Cochran, CPP

By Caren Bennett

For Tim Cochran, serving as President of the [Charlotte Chapter](#) in North Carolina is not just a job; it's a passion. Tim recognizes the unlimited talent and potential of his group and energetically works to bring out the best in all its members. It was that opportunity to make a difference in the chapter that drew Tim to step up as Chapter President.



Tim Cochran, CPP

"We just need to tap into our talent and really make it shine," Tim said.

Evidence of Tim's desire to see his group "thrive and flourish" can be found in the group's recent accomplishments. Over the past two years, the chapter won first and second place in the NPW Media Outreach contest and has also increased its community service projects.

Although the job of Chapter President is not an easy one, Tim uses his outgoing personality to truly connect with members.

"I am the type of person that likes to see others happy," he said. "I feel that this experience has brought many new friends and networking contacts into my life."

Tim not only leads study groups, he also spends extra time with members to support their advancement. Overall, Tim is most proud of the renewed enthusiasm among members in his chapter.

When he is not working, Tim enjoys singing and playing the keyboard. He is also an active member of his church congregation, serving as deacon, teacher, and musical director. Tim enjoys spending time with his wife and two children, who support him in his role as Chapter President.

Certification Success Story: Jeff Sellers, CPP



Jeff Sellers, CPP

I have been in payroll for nearly 10 years and really just fell into it after getting out of the U.S. Air Force. I realized that it was a great profession to be in and really fell in love with it. After being in the payroll field for about four years, I decided it was time to get serious about my career.

My supervisor at the time was very enthusiastic about [CPP certification](#), and she was the spark that lit the fire in my desire to get certified. I studied for the exam, went to the testing center, and failed--yes, failed! I thought I could breeze through it, but I missed passing by three points! I was so heartbroken and ashamed. It was obvious in retrospect that I did not study as hard as I should have. I felt like I let my supervisor and coworkers down; they had been such great supporters.

But in typical form, my supervisor and many of my coworkers would not let me quit. They encouraged me to continue to study and take the exam again.

There are so many resources from APA that I should have used the first time. This time, as I waited for the chance to retake the exam, I took full advantage of all of the study resources I could find. This included studying [The Payroll Source®](#) and using its sample test questions. I used the [Knowledge Assessment Calculator](#) to identify my weaker areas so I could concentrate my study in those areas. From there, I also used other resources, such as the [IRS](#). All of these tools were invaluable in studying for the CPP exam.

As the new test date approached, I was studying several hours per day. The test was scheduled for a Saturday, and I was due to leave for Las Vegas on Sunday. I knew that this trip would be the very best vacation--or the worst--as it all hinged on passing the CPP exam. As it turned out, not only was I flying to Las Vegas on Sunday, but I was flying high knowing that I had passed the CPP exam. Needless to say, the Vegas trip turned out to be a great vacation!

Since gaining certification, I have really been very fortunate in my career moves. Shortly after getting my certification, I was promoted to Payroll Manager. Though the company I worked for at the time has since gone out of business, that experience has led me to my current employer. I have just recently been promoted to Payroll Supervisor at the [Keller Group](#). I have been very lucky, in that my current supervisor, Carrie Thomas, is very supportive and encourages growth of her staff.

Besides the respect and recognition being a CPP brings, it really proves to an employer that you're serious about succeeding in the payroll field and doing the very best job possible. I would encourage anyone who is working in the payroll field to set their sights on the [FPC or the CPP](#). It's very rewarding, personally and professionally.

Jeff Sellers, CPP, is the Payroll Supervisor for the Keller Group in Knoxville, Tenn.

Share Your Success

It's time to share your certification success story with APA. Earning your [Certified Payroll Professional \(CPP\)](#) certification is a milestone achievement, and your unique journey toward certification will inspire other professionals seeking certification.

Simply [answer the questions on the PDF](#) and send your story and answers to APA's Chapter Relations department at chapterrelations@americanpayroll.org.

We can't wait to hear your certification success story or if you know someone with a certification success story to share, please pass this along!

Calling All Chapters!

Chapter study groups are now being organized for the spring testing cycle. To receive a free advertisement on APA's website and complimentary materials, [register](#) your chapter's study group today!

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.

GOVERNMENT CORNER

IRS Agrees to Issue Percentage-Method Tables Earlier



Thanks to your input, IRS changes its procedures to benefit payroll

By Scott Mezistrano, CPP

In last month's [PAYTECHonline](#) we asked you: "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?"

All of our respondents answered, "yes!" Partially because of that rousing response, the IRS is planning to issue [Notice 1036, Early Release Copies of 2008 Income Tax Withholding and Advance Earned Income Credit Payment Tables](#), earlier and without the wage-bracket tables.

Your response helped seal the deal because it confirmed for the IRS that it will not have to issue Notice 1036 twice (i.e., once with just the percentage-method tables, and then again with the percentage-method and wage-bracket tables). That would have been costly for the Service.

As you read last month, APA expressed its concern to the IRS that the percentage-method tables have been coming out very late in the year. The 2008 tables were issued on December 7, 2007. This late release doesn't allow much 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.

IRS explained that they could issue Notice 1036 earlier if it weren't for the wage-bracket tables, which are pages and pages long and take much more time to create and proofread. So, we suggested that IRS just hold onto those until publishing them in [Publication 15, Circular E, Employer's Tax Guide](#). The IRS liked the idea, but wanted some payroll professionals to validate it, which you did. So, thank you very much!

Start Using Form 941-X in January

Easier-to-use correction form will be available January 1

By Scott Mezistrano, CPP

In the tradition of the revisions of Forms 940 and 941, APA has assisted the IRS in the creation of and improvements to [Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund](#).

The title may be a bit overwhelming, but this form is what many employers have been seeking for years--a stand-alone, "amended" Form 941! No longer will you have to complete *Form 941c, Supporting Statement to Correct Information*, and wait to attach it to your next quarter's 941. Many employers have disliked the mixing of the wage and tax amounts of one quarter with another.

You'll use Form 941-X for errors discovered on or after January 1, 2009; Form 941c will no

longer be accepted. There will be similar "X" forms for employers that use Forms 943, 944, 945, or CT-1.

View Form and Instructions

You can see IRS's latest "vision drafts" of the 941-X and its instructions at APA's [Forms, Pubs, and Info](#) section. The form will also be discussed by IRS representatives at most sessions of APA's [Preparing for Year-End and 2009](#) course.

APA Helped Ease Employer Burden

For the past couple of years, the Federal Tax Forms and Publications Subcommittee of [APA's Government Affairs Task Force](#) has participated in "focus-group testing" of the draft form at its annual APA Congress meeting. Five local chapters have been involved in these test-drives over the past two summers: the [Dallas Chapter](#), [Denver Chapter Payroll Association](#), [Jacksonville Chapter](#), [Portland Metropolitan Payroll Association](#), and [Gateway Association of Payroll Professionals](#) (St. Louis, Missouri).

The IRS has taken APA's commendations and constructive criticisms to heart, and many of our suggestions are incorporated into the latest version of the form. There are plenty of other [examples of the subcommittee's successful recommendations](#) to the IRS available online.

Why 941-X Trumps 941c

- * Each quarter stands on its own. The 941-X pertains only to the quarter you indicate on the form, so unlike 941c, you won't correct multiple quarters via one form.
- * 941-X does not have to be submitted with another form, so you can file your correction any time.
- * The form is easier to complete. For each correctable line on the 941, there is a separate, corresponding line on Form 941-X. You'll indicate the corrected amount (i.e., what you would have reported had the error not occurred), the originally reported amount, and the difference.
- * Your tax accounts will be more accurate at the IRS, as it will make both the wage and tax corrections to the tax period in which the error occurred.
- * The IRS has improved the instructions, including lots of examples.

How to Get Your Refund or Pay Any Amount Owing

If the IRS owes you money, you may request a refund or use the "adjustment process," which means you'll apply the amount as a payment on your next quarter's 941. But you won't have to attach the 941-X to that 941.

However, if you owe the IRS money, you'll be better off making a deposit via [EFTPS](#).

More Organizations Join Homeland Security IMAGE Program, Avoid I-9 Audits for Two Years



By Scott Mezistrano, CPP

Thirty-six employers and one association have made the commitment to adhere to "best employment practices" and undergo a Homeland Security audit of their Forms I-9, *Employment Eligibility Verification*, in exchange for a promise of no surprise audits for a period of at least two years. They join the nine employers already enrolled in the [ICE Mutual Agreement between Government and Employers \(IMAGE\) program](#), run by U.S. Immigration and Customs Enforcement (ICE).

Ten of the employers signed on in the new "associate member" category that allows two years to complete all requirements for full IMAGE membership and delay the I-9 audit and annual reporting requirement for that period, while still enjoying the advantages of IMAGE membership.

Details are in the [October edition of Inside Washington](#), including employer requirements under the IMAGE program and how, if any problems are found in the initial audit, ICE will work with the employer to find the source of the problem and make corrections as necessary.

Latest Status of HR 3359

The [Mobile Workforce State Income Tax Fairness and Simplification Act](#) would remove the burden of withholding the income tax of states that your employees enter for short periods of time. While APA and other members of our coalition in favor of the bill (HR 3359) have ironed out many of the disagreements with our opposition, other priorities in Congress have kept House lawmakers from getting back to this bill. Meanwhile, our coalition has found two members of the Senate who may be willing to sponsor a revised bill in that chamber.

Read All About It!

You can read more about both of these issues in the October edition of [Inside Washington](#).

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.