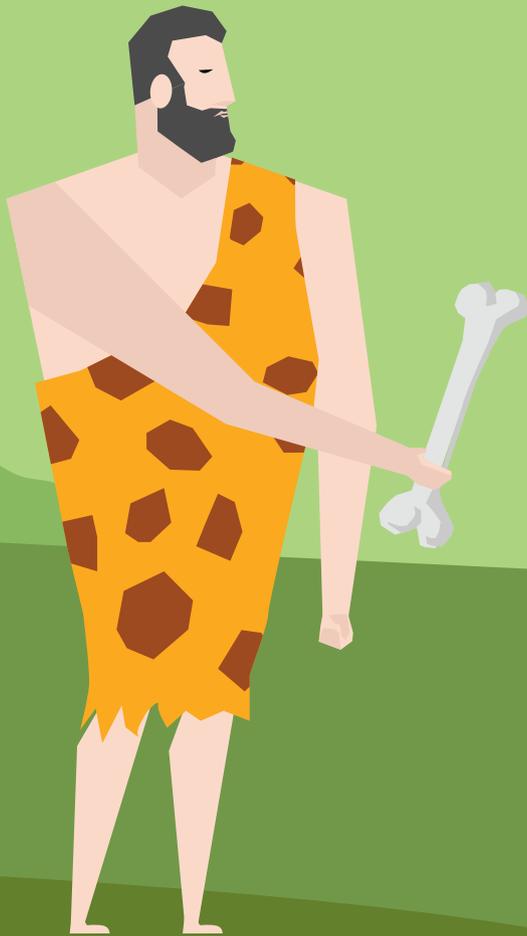


PAYTECH

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In This Issue:

Strengthening
Cybersecurity Strategies

Congress Game Goes Covert;
Meet Your Secret Agents

Invest in the Right
Time-Tracking System

Payroll Throughout History

NPW Ad Campaign Shows Payday Is the Best Day

A woman with curly brown hair, wearing a grey cardigan over a red top, stands in a server room. She is looking directly at the camera with a slight smile. The background shows rows of server racks with blue and yellow lighting.

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PAYTECH

January 2018

ON THE COVER

Special Section

National Payroll Week 2017 in Review | 19

Payroll professionals were recognized for their dedication to the field during National Payroll Week® (NPW) last September. See who took home the NPW Chapter Contest victories and how companies nationwide celebrated the men and women who make the best day of the week happen for America's wage earners—payday!

On the cover: A still shot from APA's 2017 NPW ad campaign, which reached more than 10 million people nationwide on TV, in print, and on social media (graphic courtesy of Quarter Moon Productions).

FEATURES

Higher Ed Payroll Pros Tackle Challenges at EIPC | 16

Payroll professionals from colleges and universities across the United States gathered at the APA's Educational Institutions Payroll Conference (EIPC) last November to explore their unique challenges in higher education.

Meet the 2018 Congress Game Secret Agents | 38

Get to know the four payroll secret agents participating in the APA's "The Spy Who Paid Me" Congress member game and pick your favorite. Which spy will have what it takes to become "APA's Top Secret Agent" at the 36th Annual Congress in May in National Harbor, Maryland?

Avoid AP Outsourcing Mistakes | 40

Is your organization considering outsourcing accounts payable (AP)? When making the transition, make sure it's done correctly by researching vendors, defining the scope of service, and steering clear of firms that will simply "lift and shift" your AP process.

Strengthening Cybersecurity Strategies | 42

Cybercrimes against businesses increased dramatically in 2017. With cybercriminals getting sneakier, learn how your entire company can pitch in to mitigate attacks by incorporating the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF).

Find the Right Time-Tracking System | 44

Time and attendance software has evolved over the last 20 years, so don't be the dinosaur in the industry when attempting to meet your company's reporting needs. Consider what your business requires and make an investment in your next time-tracking system.

PLUS!

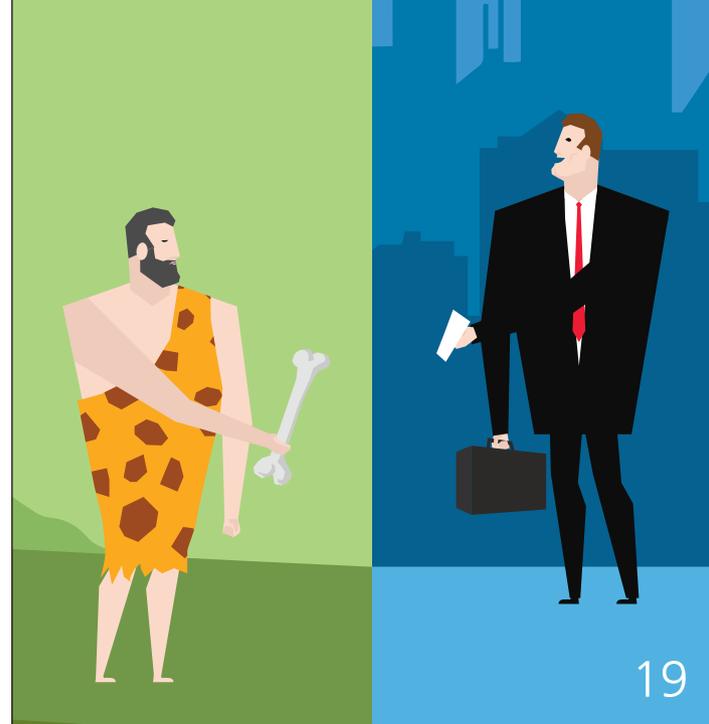
Paytoons | 13

Payroll Directory for Large Companies | 18

Time & Attendance Systems Buyer's Guide | 46

Sponsored Content—rapid! PayCard | 50

Congress 2018—Did You Know? | 63





COLUMNS

Benefits Briefs | 8

Read about the payroll-related provisions in the Disaster Tax Relief and Airport and Airway Extension Act of 2017, and get guidance from the IRS on leave-donation programs for victims of disasters.

Career Advice | 10

Know the key hiring trends in payroll before negotiating with a potential new employee; plus, a member tells why you should apply for one of the APA's education grants this year.

Inside APA | 14

Jim Hocker, Senior Manager of Corporate Communications, retired in December after 16 years at the APA. Learn more about "The Voice of APA," his career in the media, and what he plans on doing now that he has some free time.

Meet a Member | 49

Meet Nikki Rogers, CPP, Payroll Specialist at GreenSky in Atlanta, Georgia.

Payroll Points | 52

The IRS's Information Reporting Program Advisory Committee (IRPAC) issues recommendations on everything from penalty abatement for 972CG errors to timing of deposits on RSUs; and federal agencies can now accept same-day ACH transactions.

State Issues | 54

Rhode Island enacts paid sick leave for certain employees starting July 1. The Ocean State is also offering a tax amnesty program through February 15 along with **Ohio** (Ohio tax amnesty also ends February 15); also, **Illinois** accelerates its Forms W-2 filing deadline.

Government Corner | 56

Civility plays a vital role in APA's mission to educate leaders about payroll practices and payroll professionals. See how members of the Government Relations Task Force have become role models for the payroll profession by setting a positive tone.

Professional Development | 58

Check out 10 new technologies you might want to try outside the office; and find payroll training that's right for you with the APA's education calendar.

Industry News | 61

Paychex introduces new HCM solutions with no additional cost to customers; ADP DataCloud increases its use of artificial intelligence (AI); and Nu-Pak will implement NOVAtime's Advanced Schedule Manager (ASM).

Committee Spotlight | 62

Join the Government Relations Task Force's (GRTF) Subcommittee on Child Support and Other Garnishments to encourage government agencies to adopt best practices with regard to wage garnishments.

Online Hotline | 64

Put your knowledge to work and sign up as a volunteer with the Hotline Referral Service. Help your colleagues with payroll challenges throughout the year and reap some benefits yourself.



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Thanks to payroll, payday is the best day of the week.

That was the story behind the 2017 National Payroll Week® (NPW) ad campaign, themed "Payroll Throughout History," and it serves as a fitting tribute to payroll professionals everywhere and the employees they pay.



But a successful NPW doesn't just happen. Thousands of volunteers enter contests, teach our young people, take and promote the "Getting Paid In America" survey, and so much more. It takes a lot of hard work to have so much fun. Relive what made NPW great in our special section starting on page 19.

Business email compromise incidents are in the news a lot lately, and they hit close to home for many payroll professionals. For a closer look at the five steps to managing cybersecurity risk and how payroll can take a lead role in prevention, see page 42.

Finding the right time-tracking system is crucial for any business, of course, but high-volume environments in particular can benefit from choosing a system that will meet various reporting needs. Find out how on page 44.

APA is committed to always working to improve PAYTECH magazine so it can continue to be your go-to industry publication. But we need your feedback so we can provide you with the content you want and need. By sharing your feedback in the monthly "Tell Us What You Think" survey below, you will help to make PAYTECH even better. And as our thanks, one lucky survey taker will receive a \$50 Amazon gift card!

Here's to a wonderful New Year,

Dan Maddux, Executive Director
dmaddux@americanpayroll.org

Tell Us What You Think!

Go to <http://bit.ly/2kf4mXQ> to share your thoughts with us and have a chance to win a \$50 gift card today!



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THE AMERICAN PAYROLL ASSOCIATION'S

6 Month Mini Year-End Checklist

Year-end can be a tough time for payroll professionals.
Make sure you are on track to a successful year-end with this handy guide.

10 | October

- ✓ Confirm third quarter wage and tax reconciliations are completed
- ✓ Prepare payroll calendar for coming year
- ✓ Order Forms W-2 and 1095-C and envelopes



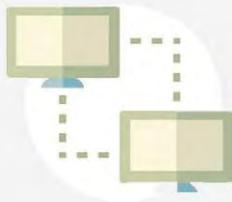
11 | November

- ✓ Remind employees to submit amended W-4 if allowances will change
- ✓ Develop procedures for using SSA's AccuWage program
- ✓ Schedule any special year-end reports



12 | December

- ✓ Obtain from accounts payable information on payments made to employees
- ✓ Distribute information memo to employees
- ✓ Complete testing of year-end system updates



01 | January

- ✓ Finalize Annual Tax Reconciliation Worksheet
- ✓ Produce electronic EFW2 file for SSA
- ✓ Notify employees of new year social security wage base and tax rate



02 | February

- ✓ Produce electronic file for IRS with Forms 1095-C
- ✓ Prepare information for Form 1094-C transmittal
- ✓ Prepare and file Form 8922, *Third-Party Sick Pay Recap*



03 | March

- ✓ Update state unemployment wage bases and tax rates
- ✓ Schedule debriefing meeting
- ✓ Reward your staff and celebrate!



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To get APA's full Year-End Checklist, register for APA's Preparing for Year-End Webinars

Hurricane Relief Legislation Adds to Disaster Tax Provisions

BY CURTIS E. TATUM, ESQ.

President Trump signed the Disaster Tax Relief and Airport and Airway Extension Act of 2017 (Pub. L. 115-63) on September 29. Payroll-related provisions in the bill include:

Relaxed rules for withdrawals from employer-sponsored retirement plans.

The legislation allows for “qualified hurricane distributions.” These distributions must be made to an individual who lived in one of the hurricane disaster areas when the disaster began (August 23, 2017, for Hurricane Harvey; September 4, 2017, for Hurricane Irma; or September 16, 2017, for Hurricane Maria) and suffered an economic loss from the storm. The qualified hurricane distributions may be made on or after the day the disaster began and before January 1, 2019. The legislation allows for distributions up to \$100,000 and allows individuals to re-contribute the distributed amount within three years. The qualified distributions are not treated as eligible rollover distributions, which exempts them from 20% income tax withholding. Also, the 10% penalty on early withdrawals from retirement plans will not apply to these distributions.

Special rules for loans from employer-sponsored retirement plans. The legislation raises the limit on loans from retirement plans to the lesser of \$100,000 (increased from \$50,000) or the present value of the nonforfeitable accrued benefit under the plan (increased from one-half of the present value). The legislation delays, by one year, the date that repayments must begin and adjusts the repayment period accordingly. The loan must be made during the period beginning September 29, 2017, and ending on December 31, 2018.

Employee retention credit. The legislation provides employers with a new tax credit of 40% of qualified wages (up to \$6,000 per employee) paid by a disaster-affected employer to an employee in one of the hurricane disaster areas. An eligible employer is one that:

Curtis E. Tatum, Esq., is Senior Manager of Payroll Information Resources for the APA.



1. Was located in one of the hurricane disaster zones on the day the disaster began (August 23, 2017, for Hurricane Harvey; September 4, 2017, for Hurricane Irma; or September 16, 2017, for Hurricane Maria); and
2. Becomes inoperable on any day after the disaster began and before January 1, 2018, as a result of hurricane damage. An eligible employee is one whose principal place of employment was in the hurricane disaster zone on the day the disaster began.

Qualified wages are paid by an eligible employer to an eligible employee between the date the business becomes inoperable and the date the business resumes significant operations. The qualified wages must be paid before January 1, 2018, and may be paid to an employee who does not perform any services, works at a different work site from the principal place of employment, or works at the principal place of employment before “significant operations” have resumed.

Existing Tax Relief Provisions

In addition to the recently enacted disaster tax relief measures, there are two permanent tax relief provisions available to employers:

1. **Disaster relief payments to employees.** IRC §139 allows employers to make “qualified disaster payments” to their employees. These payments are excluded from gross income and are not subject to federal income, social security, Medicare, or FUTA tax or to any information reporting requirements. Qualified disaster payments are amounts paid to or for the benefit of an individual:
 - To reimburse or pay reasonable and necessary personal, family, living, or funeral expenses incurred as a result of a qualified disaster.
 - To reimburse or pay reasonable and necessary expenses incurred for the repair or rehabilitation of a personal residence or repair or replacement of its contents to the extent that the need for such repair, rehabilitation, or replacement is attributable to a qualified disaster.
 - By a federal, state, or local government (or government agency or instrumentality) in connection with a qualified disaster to promote the general welfare.

A qualified disaster includes “a federally declared disaster.” The areas affected that have received the necessary disaster declaration are listed on FEMA’s website (<https://www.fema.gov/disasters>).

Employees are not required to provide proof of actual expenses. However, the relief payments must be reasonably commensurate with the amount of unreimbursed reasonable and necessary medical, temporary housing, and transportation expenses incurred as a result of the disaster.

2. **Major disaster leave-sharing plans.** Employers may adopt a “major disaster leave-sharing plan,” through which employees may deposit leave in an employer sponsored leave bank for use by other employees who have been adversely affected by a federally-declared disaster. Under this plan the leave donated by the employee is not treated as wages, if the plan treats the payments made by the employer to the employees using the leave as wages for purposes of federal income tax withholding and social security, Medicare, and FUTA taxes. ■

IRS Guidance on Leave-Donation Programs for Victims of Disasters

BY CURTIS E. TATUM, ESQ.

The IRS has issued guidance allowing donations of vacation, sick, or personal leave through a leave-based donation program to be made to charitable organizations for the relief of victims of Hurricanes and Tropical Storms Harvey, Irma, and Maria, and the California wildfires [Notice 2017-48, 2017-39 IRB 254; Notice 2017-52, 2017-40 IRB 262; Notice 2017-62, 2017-44 IRB 460; and Notice 2017-70; see *The Payroll Source*[®], §3.4-17]. The IRS provided similar relief following Hurricanes Katrina, Sandy, and Matthew; the Ebola outbreak in West Africa; and severe flooding in Louisiana.

Eligible donations. Cash payments an employer makes to a charitable organization, described in



IRC §170(c), in exchange for vacation, sick, or personal leave that its employees elect to forgo will not be considered gross income or wages of the employees if the payments are:

1. Made to the IRC §170(c) organizations for the relief of victims of certain disasters; and
2. Paid to the IRC §170(c) organizations before January 1, 2019.

Similarly, the IRS will not assert that the

opportunity to make such an election results in constructive receipt of gross income or wages by employees.

Electing employees may not claim a charitable contribution deduction under IRC §170 with respect to the value of the forgone leave excluded from compensation and wages.

Employers do not need to include the cash payment in Boxes 1, 3 (if applicable), or 5 of Form W-2. ■

2018 Payroll Hiring Trends You Need to Know



BY STEVE SAAH

In today's job market, payroll professionals are in demand and a number of forces are driving the employment outlook. These factors affect you whether you're an entry-level payroll clerk or an experienced payroll manager. Knowing the key trends affecting the field, especially information on the latest salary ranges, benefits you when negotiating a starting compensation package, asking for a raise or promotion, and looking to advance your career.

The 2018 *Robert Half Salary Guide for Accounting and Finance* offers an overview of what payroll professionals can expect in the coming year. Here are the factors that could impact your career:

High Demand for Skilled Workers

The talent pool for finance and accounting professionals has tightened over the past few years, including in payroll. Research for the Salary Guide suggests that this trend will carry over into 2018, which means employers will be working hard to recruit and retain workers with payroll skills.

In this economic climate of low unemployment, employees

and job seekers often have an upper hand when negotiating salaries. Use resources such as the Salary Guide and other industry reports to gauge the value of your skills. If a job offer comes in below the market rate for your city and experience level, don't be afraid to counter with a higher number. Hiring managers don't want to dawdle when hiring for essential payroll positions, which means they may be willing to sweeten the compensation package—including offering a signing bonus—to quickly land top-tier candidates.

Whether you're presently employed or seeking your next challenge, you could also have extra leverage when negotiating perks. Many employers are aware that today's professionals value work-life balance, for example. To keep staff from getting away, managers may be more willing than ever to offer or agree to flextime, job sharing, and remote work options.

Steve Saah is the Global Executive Director for Robert Half Finance & Accounting, the world's first and largest specialized financial recruitment service, where he is responsible for leading worldwide operations. For more information visit www.roberthalf.com.



Share Your Job Experience!

In-Demand Skills

Employers seek well-rounded candidates with a good mix of technical and soft skills. Here are the top attributes hiring managers look for when reviewing payroll applicants' resumes and cover letters:

- Technological abilities, especially proficiency in Excel, cloud software, enterprise resource planning systems, and payroll platforms such as ADP and Workday
- Broad business acumen, including in human resources, labor relations, tax laws, accounting and, for more senior roles, data analytics
- Excellent written and oral communication skills
- Dedication to customer service and conflict resolution
- Excellent time management and organizational skills
- Bilingualism, for example in Spanish or Mandarin

Having a Certified Payroll Professional (CPP) designation could help your application rise to the top and net you a higher salary. Even if you're still in the process of attaining your CPP or Fundamental Payroll Certification (FPC), mentioning your efforts in your cover letter or during the interviews shows hiring managers your dedication to your field.

Salaries for Payroll Professionals

Many factors affect a payroll professional's starting salary: years of experience, total skill set, degree, certification, company size, complexity of the role, and how much the employer competes for talent in its industry. Here is a sampling of midpoint starting salaries for payroll specialists in the United States:

- Payroll manager/supervisor: \$71,000
- Payroll coordinator/administrator: \$44,750
- Payroll clerk: \$37,750

These are national figures and could change based on your location. While conducting your salary research, consider factors—for example, your city's cost of living—that could affect compensation. Tools such as the [Robert Half Salary Calculator](#) can customize salaries for your market.

Keep in mind, too, that salary is just one aspect of the overall compensation package. When evaluating a job offer, consider the benefits offered, incentives or bonuses, and perks.

The more informed you are about salary and hiring trends, the better you can take advantage of the many opportunities in the world of payroll. Let 2018 be the year you take your career to new heights. ■



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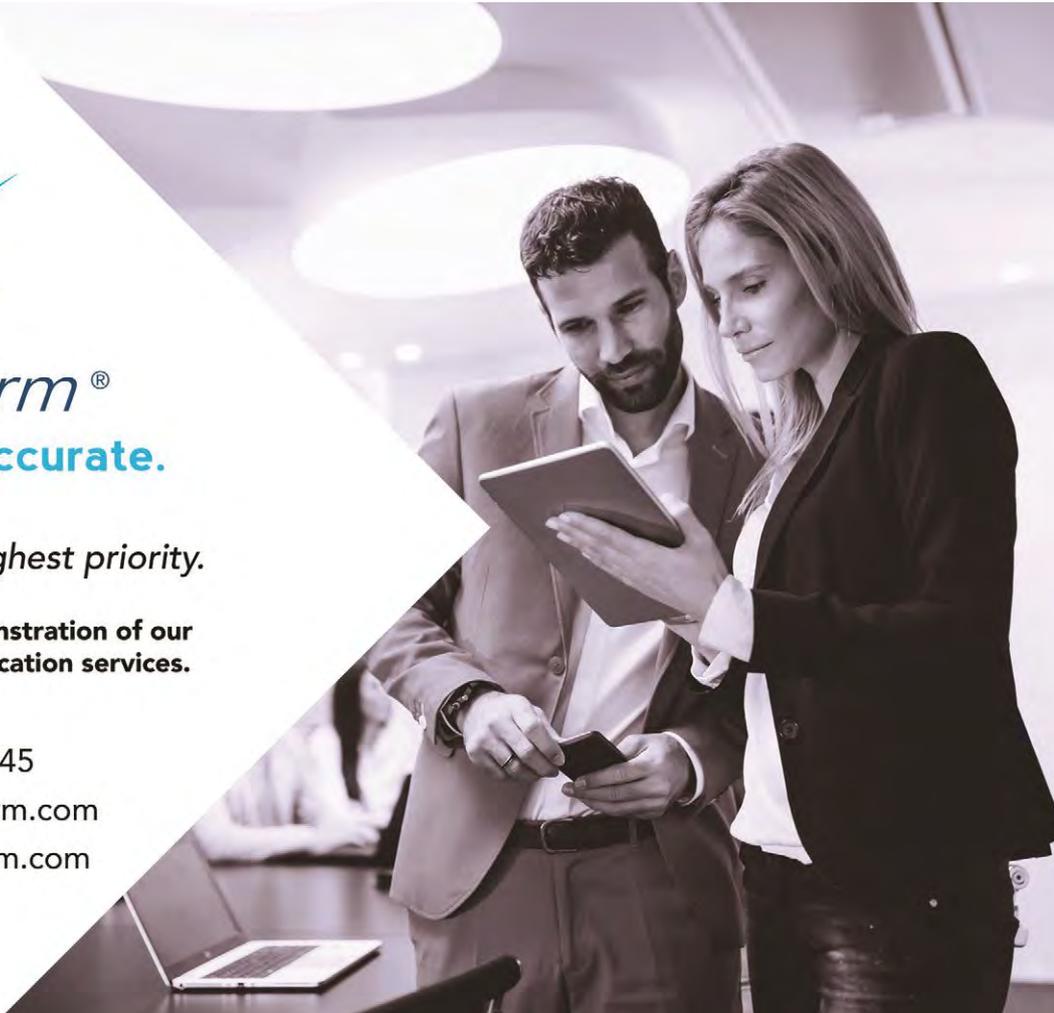
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Education Grant Exceeds Expectations

BY NATALIE LOPEZ, CPP

Since becoming a member of the APA, I have always received emails regarding the APA's educational grants and thought, "There is no way I would ever qualify for one of these!"

Through my work on various APA committees, I have been fortunate to get to know several of the prior recipients and truly admire all of their accomplishments. Several of them encouraged me to apply, and I finally began to realize that with my volunteer efforts, I, too, could fit the criteria to receive an APA grant.

With the need to be creative with my team's training budget, I began to think I should apply. I started asking questions and found that the application process was fairly easy. I decided applying for a grant might be the answer I was looking for so that I could still attend the Annual Congress and other APA classes and also use the company's training budget for my team. I reached out to some of my peers with the Houston Chapter and the Texas Payroll Conference and asked if they would be willing to write letters of recommendation for me. After receiving them, I applied for the APA's education grants online. The entire process only took an hour, and I knew it would be well worth it if I was lucky enough to be awarded one of the grants.

I have always tried to set a positive example with my team at work and in my local APA chapter by telling them about the benefits of attending classes, webinars, and conferences, which allow me to learn new things and network with other payroll professionals. I hoped that putting myself out there and applying for a grant would be the best way to encourage others not to let anything hold them back from reaching their educational goals.

When I received the call in March from Bruce Phipps, CPP, APA Education Grant Committee Chair, that I had won the Complete APA Payroll Training Package, I was in shock! I was so grateful for the opportunity and so excited. I was actually speechless, which is unusual for me! I was blown away to receive such a prestigious honor, especially after knowing how many deserving payroll professionals had applied.

During the months since receiving the grant, I have been able to attend the 2017 Annual Congress in Orlando, which included travel expenses and hotel costs. I have



“Think how an investment like this can enable you to pay it forward.”

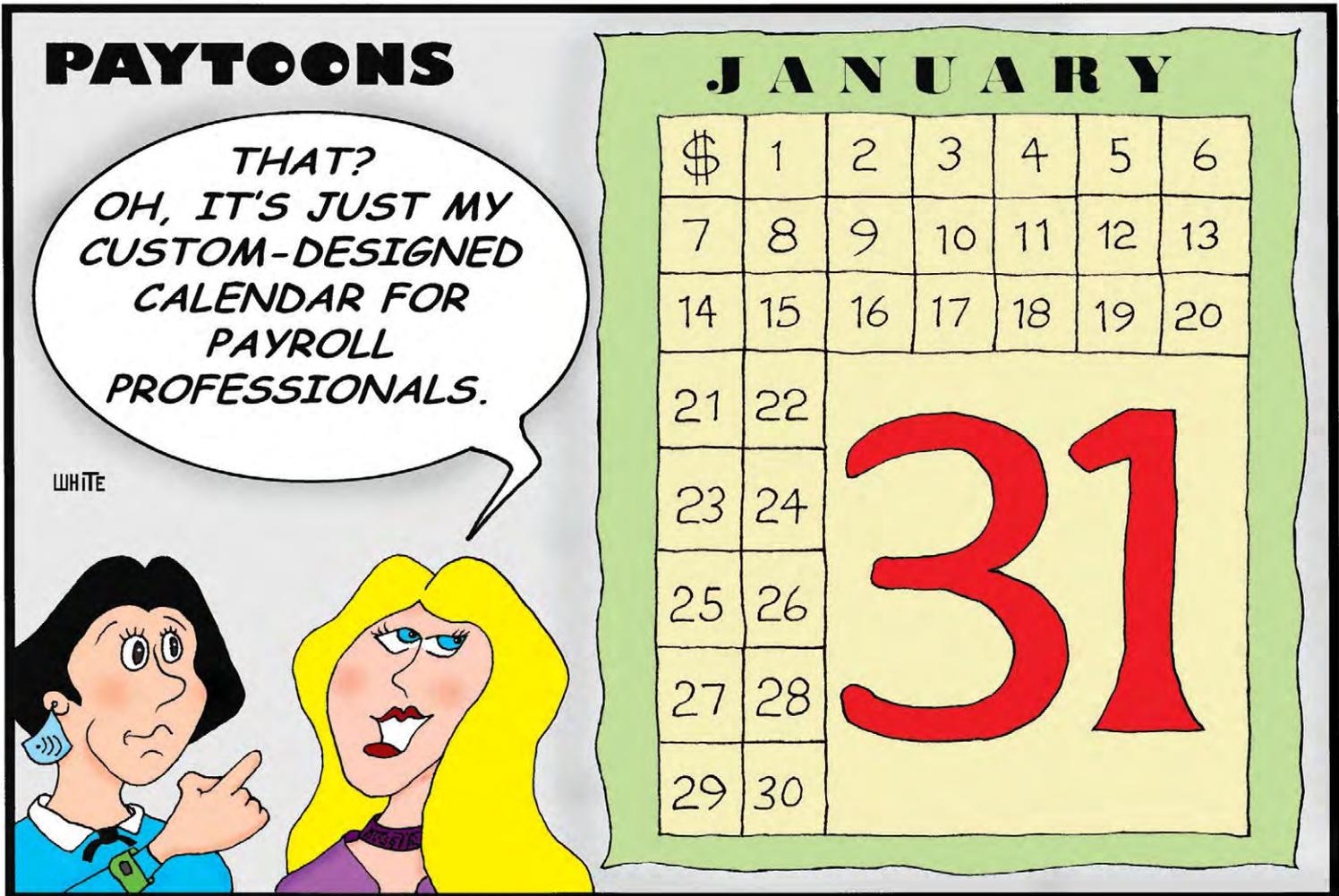
also attended the Garnishments Forum and Preparing for Year-End and 2018 class. In addition to the classes, I have been able to participate in many webinars, which have provided more valuable training opportunities without the need to travel. My team and I were amazed when I received the complete library of all of the APA's publications. The library has provided my team with

Natalie Lopez, CPP, is Senior Manager of Global Payroll for the American Bureau of Shipping in Houston. She is a member of APA's Certification Item Development Task Force, Social Networking Committee, and Education Grant Committee.

essential information. These resources have also helped me when working on my presentations for our local CPP/FPC study group. This experience has been one I will never forget, and I am so honored to be able to say that I achieved it. The opportunities provided by the APA exceed all expectations.

I encourage anyone who may have considered applying for an APA education grant in the past to use my experience as motivation for them to reach for their educational goals. Consider it time well spent on investing in yourself and your future. Payroll professionals are always willing to support and encourage each other. Think how an investment like this can enable you to pay it forward and give back to the payroll professionals surrounding you at work and in your chapter. ■

“I hoped that putting myself out there and applying for a grant would be the best way to encourage others.”



The Voice of APA Reflects on 16-Year Tenure

Jim Hocker Says Goodbye to APA Family, ‘Remarkable Members’

BY FELICIA DEINNOCENTIIS

The APA would like to say a big “thank you” to Jim Hocker, Senior Manager of Corporate Communications, who retired last month.

During his 16-year tenure, Jim has been known as “The Voice of APA,” credited for his voiceover work for numerous projects and outlets, including the Annual Congress, web videos, and even the voicemail for the APA’s phone systems.

At APA, Jim has been able to live his childhood dream of being a voice talent, and his work will continue to be a standard for the organization. In his most recent role as Senior Manager of Corporate Communications, Jim wrote and edited for many projects across all media.

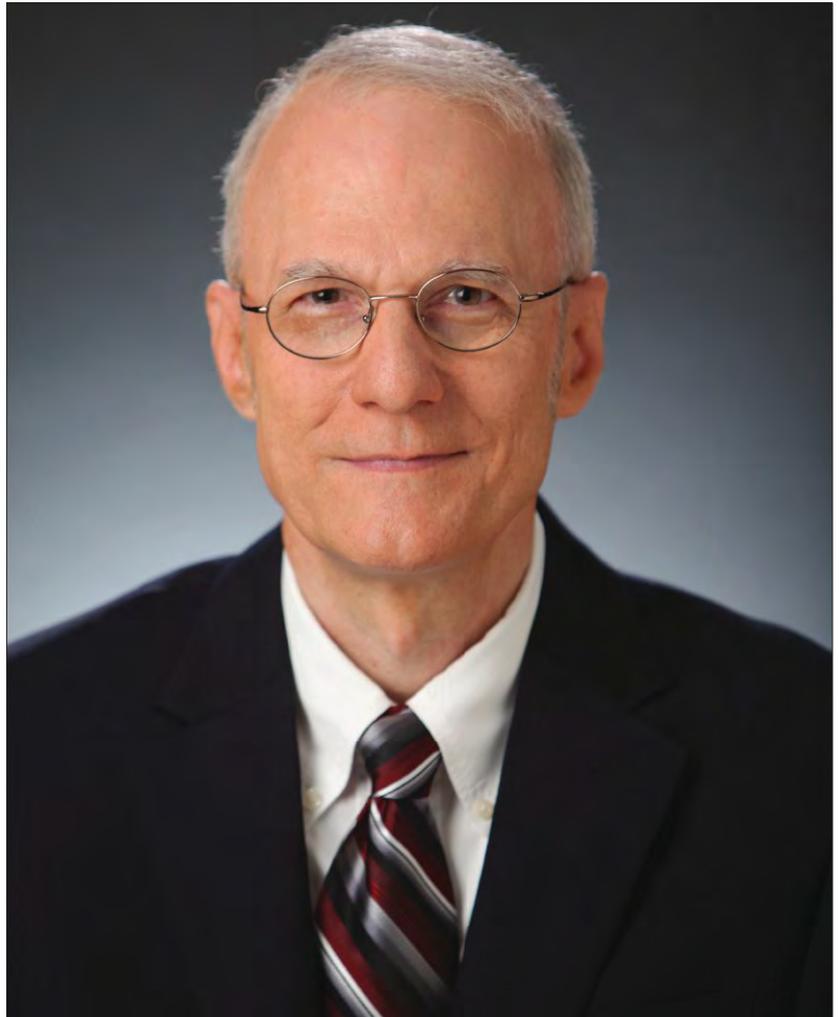
“I produced many of the scripts for our web videos and presenters at some of the general sessions of the Annual Congress and other APA conferences, wrote articles for PAYTECH and copy for our website,” he said.

Jim was born in St. Louis, Missouri. As a child, he was captivated by the radio. At 12, he won a radio contest and visited the station to claim a prize of \$500.

“When I went to the radio station to pick up my check, a DJ interviewed me live on the air,” Jim said. “After that studio visit, I was hooked on radio.”

From then on, Jim’s life was media. He worked at his college radio station and was even a radio announcer for the U.S. military’s American Forces Network (AFN) while stationed in Germany. He continued for the next 15 years working in various aspects of TV and radio, including news writing, reporting, producing, and anchoring. Then he pivoted to marketing, training, and corporate communications. He moved to San Antonio in 1985.

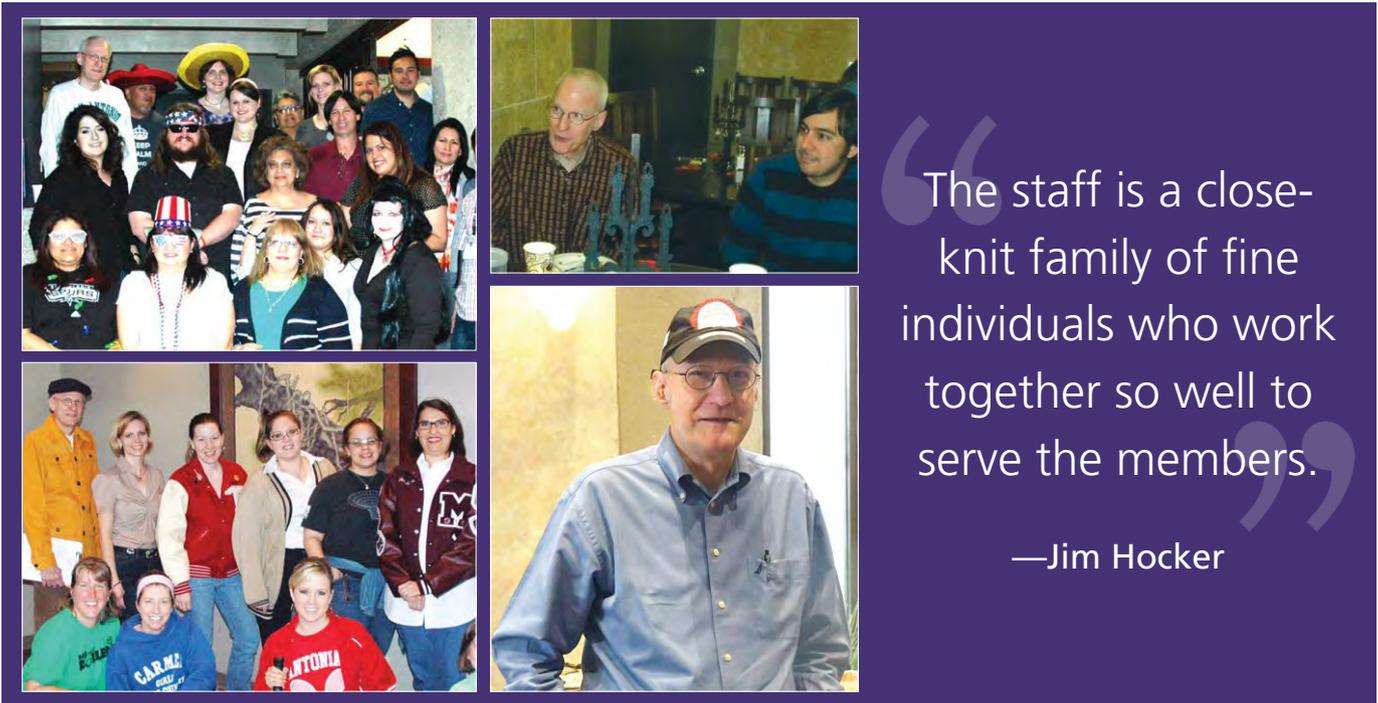
“My entire career has been in media,” Jim said. “My most satisfying projects have been in radio and voiceover announcing. For 10 years I was the booth announcer for a San Antonio TV station. Every weekday, I’d record numerous promotional announcements as voiceovers.”



Jim began his career at the APA in March 2001 as a copywriter. He recalls the paint still being wet in the brand-new San Antonio headquarters when he was hired.

“The only thing I knew about payroll then is that, wherever I have worked, some amazing professionals were able to pay us properly,” Jim said. “I had some appreciation of the vast knowledge required to produce a compliant

Felicia DeInnocentiis is Editorial Assistant for the APA’s Membership Publications.



“The staff is a close-knit family of fine individuals who work together so well to serve the members.”

—Jim Hocker

payroll, and that admiration certainly deepened while working at APA.”

Eileen Gaughran, Senior Director of Membership Services and Publications, got an understanding of Jim’s skills when he joined her division in 2004. “Jim has that hard-to-find ability to write for an array of media formats – magazine articles, video scripts, podium scripts, website copy, you name it. He is well-known for his keen editing and wordsmithing abilities” she said. “Over the years, he’s been a mentor to his colleagues, but to me as well.” She fondly remembers him coaching her through her first on-camera appearance.

“I was very nervous and I knew I sounded mousy,” Eileen recalled. “He helped me enormously with my voice, gestures, and overall just feeling more comfortable being on camera. It was evident to me then that he is a natural mentor, for all levels of employees.”

He also instilled sage advice that Eileen still thinks of today.

“He warned me: ‘Don’t drink milk too close to doing a recording, or you’ll have to clear your throat too much.’ I still think of that advice every time I want a latte,” she recalled.

While planning for his retirement, Jim reflects warmly on his time with the APA and its staffers.

“APA has been a very special place to work,” he said. “The staff is a close-knit family of fine individuals who work

together so well to serve the members. APA’s membership is a remarkable group of dedicated professionals. Over the years, I’ve had the privilege of working with many members, including board members, course instructors, and volunteers serving on numerous committees. Their service and commitment have been amazing to behold.”

Jim also extends his regards to the APA’s Executive Director Dan Maddux for his and the organization’s support through difficult times.

“Dan has kept the Association focused on its members while at the same time supporting the staff with the resources and autonomy needed to fulfill its mission,” Jim said. “On a personal level, years ago Dan and APA management were very supportive of me and my family as we coped with my wife’s terminal cancer. The gratitude we felt for the APA during that trying time is still palpable.”

Although Jim says what he’ll miss most is his superb colleagues—most especially his supervisor Eileen—he’s happily looking forward to retirement.

“I’ll take a little time to relax and adjust to no longer working full time,” Jim said. “Then I’ll visit with my grandchildren as much as possible! There are shelves of books I want to read for pleasure, three cats to play with, and the rest I’ll figure out as I go along. Thanks, APA, for the memories!” ■



Take a Look!

Higher Ed Payroll Pros Tackle Tough Issues at EIPC

BY KERRY COLE

Photos by Martha Lochert

Payroll in higher education is a different animal than regular payroll, so payroll specialists from schools across the country gather once a year to tame the beast. What better place to help do that than at the APA's Educational Institutions Payroll Conference (EIPC)?

The conference, which took place November 5-8, 2017, in New Orleans, featured payroll challenges unique to higher education such as:

- Identifying nonresident alien student and faculty reporting requirements
- Understanding how process improvements can improve payroll operations
- Interpreting the IRS' requirements for unique fringe benefits provided by colleges and universities
- Being prepared for a U.S. Department of Labor audit

Glenna Bennett, CPP, Director of Payroll Services for George Washington University, recently returned to higher education and made it a point to attend EIPC, which she attended regularly earlier in her career.

"Being able to discuss the unique challenges of higher ed payroll with others in the same situation is invaluable," she said. "I've already had some follow-up contact with fellow payroll directors to continue our discussions on

hot topics. I would absolutely recommend the conference to all higher ed payroll professionals."

Feature presentations included a panel discussion on "Payroll Best Practices for Your Institution" with Luanne Brown, CPP, Director of Payroll Services at Grand Valley State University; Jeffrey Jacob, CPA, CPP, Payroll Manager at Illinois State University; and Lora Benson, Payroll Manager at Princeton University.

Robyn Large of the Employer Services Team with the federal Office of Child Support Enforcement discussed "Employers' Responsibilities Under the Child Support Program," and Terri Crawl, Content/Compliance Specialist with Thomson Reuters, explained "Nonresident Student Aliens and Others: Latest Developments."

The conference's final day included a legislative and lobbying update from the APA's Michael O'Toole, Esq., Senior Director of Publications, Education, and Government Relations, and Dan Dycus, CPP, Senior Director of Education Services.

Attendees earned up to 19 RCHs, 1.9 CEUs, or 19 CPE credits.

The APA announced during the conference that next year's EIPC will return to the InterContinental New Orleans October 21-24, 2018. ■

Kerry Cole is Senior Editor of Membership Publications for the APA.





Payroll Directory for Large Companies



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Look for these upcoming Buyer's Guides and Directories in 2018:

| | |
|------------------|--|
| February: | Software Solutions Directory |
| March: | SaaS Solutions Directory; Congress Expo Showcase |
| April: | Payroll Card Program Buyer's Guide; Time and Attendance Directory |
| May: | Workforce Management Buyer's Guide; Global Payroll Directory |

NATIONAL PAYROLL WEEK 2017



Watch the Ad!

Members, Sponsors Celebrate NPW 2017 Plus, New Ad Campaign Shows Payday Is Best Day

BY FELICIA DEINNOCENTIIS

From a nationwide advertising campaign to workplace celebrations and contests, National Payroll Week® (NPW) put a well-deserved spotlight on the payroll professionals who make payday the best day of the week. In the following pages, get a recap of what APA members and sponsors did to make NPW 2017 one to remember. First, let's see how the new commercial helped spread the word about NPW.

Once upon a time, payroll professionals filled mugs of beer instead of filing forms, or so it's portrayed in the 2017 National Payroll Week® (NPW) ad campaign, themed "Payroll Throughout History." From digital billboards in New York City's Times Square to the pages of *USA Today*, the campaign broadcasted how payroll evolved through the ages, from paying with seashells to direct deposit.

"We wanted to showcase that throughout history payday has always been the best day of the week thanks to payroll," said Brandy Gaskins, APA Public Relations and Social Media Specialist. "We wanted everyone to thank their payroll professionals for making sure that the best day of the week happens."

With the tagline "Throughout History Payday Has Been the Best Day," Gaskins wanted to showcase the importance of

Felicia DeInnocentiis is Editorial Assistant for the APA's Membership Publications.

payday through fun historical facts that were engaging to non-payroll professionals.

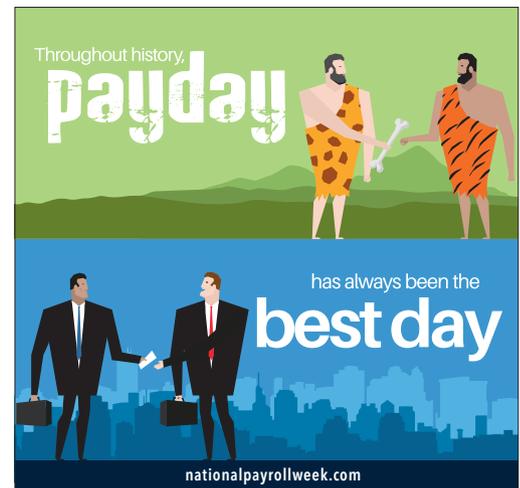
"A lot of times, payroll is typecast as not the most glamorous occupation," Gaskins said. "The ad campaign wanted to expose payroll to a larger, widespread audience across the country. But to do that in today's society, you have to make the message fun, make it pop."

Gaskins wrote and storyboarded the idea with APA's Director of Public Relations, Video, and Chapter Relations Mark Coindreau and Multimedia Production Manager Will Shipley. The team reached out to Quarter Moon Productions, a San Antonio video and production company, to create the commercial.

The 2017 NPW commercial reached more than 10 million viewers nationwide and aired on NBC's "The Today Show," the Fox Business Network, and CNN. The commercial also circulated around local APA chapters in New York, Los Angeles, Minneapolis, Houston, and San Antonio.

Gaskins' brief payroll history was received positively online on social media, being shared at least 218 times and gaining more than 11,300 views on YouTube and Facebook. Including paid advertising, the commercial received more than 71,000 views.

"I think people enjoyed the commercial," Gaskins said "It was more educational in nature, the way it moved and the way the graphics all connected. It made payroll fun and easy for people to digest. People responded to that."



The 2017 print ad graphic also received positive feedback. It was created in-house by APA's art department.

"I think NPW 2017 was a success," Gaskins said. "We saw an increase in engagement across all aspects of the campaign. Survey numbers were up, our social media numbers were up, supporters, everything was up!" ■

- 20 Contest Winners
- 21 Sponsor and Media Partner Messages
- 33 Survey Winner
- 33 Survey Results
- 34 Message Campaign
- 35 Money Matters National Education Day
- 36 Sponsors Celebrate
- 37 Thank You NPW Sponsors

NATIONAL PAYROLL WEEK 2017



For more photos, go to the [Chapter Leaders Blog](#).
(See “Local Chapters” on APA website.)

2017 National Payroll Week Contest Winners List

Individual Activity

First Place

Tracy Maranto-Phillips,
Automatic Payroll Systems, Inc.

Second Place

David Scorza, CPP, ADP

Third Place

Dina Morin, CPP, Berkeley College

Online Survey Promotion

First Place

Tallahassee Chapter

Second Place

Greater Milwaukee Chapter

Third Place

Greater Nashville Chapter

National Education Champions

Region 7—District of Columbia,
Kentucky, Maryland,
Tennessee, Virginia and
West Virginia

Chapter Activity Contests

Chapter Promotion

First Place

Atlanta Chapter

Second Place

Dallas Chapter

Third Place

Chicago Chapter

Chapter Photo

First Place

San Francisco Bay Area Chapter

Second Place

Silicon Valley Chapter

Third Place

Atlanta Chapter

Honorable Mention

Oklahoma City Chapter



1st Place

Chapter Photo Contest
San Francisco Bay Area Chapter

Educational Outreach and Community Service

First Place

Atlanta Chapter

Second Place

Alamo Chapter of the APA

Third Place

Washington Metropolitan
Area Chapter

Honorable Mention

Greater Milwaukee Chapter

Local Government Outreach

First Place

Alamo Chapter of the APA

Second Place

Atlanta Chapter

Third Place

Northeast Wisconsin Chapter

Local Media Outreach

First Place

Dallas Chapter

Second Place

Atlanta Chapter

Third Place

Washington Metropolitan
Area Chapter ■

1st Place

Local Media Outreach Contest
Dallas Chapter





DIAMOND SPONSOR

If you believe the dictionary, payroll is simple: “A list of employees to be paid, with the amount due to each.”



Dermot O'Brien
Chief Human Resources Officer
ADP, LLC

How far we've come in the 68 years since ADP's founder, Henry Taub, first imagined that outsourcing payroll might help companies build a relentless focus on driving their success.

Today, payroll is the foundation for complex, cloud-based human capital management systems that companies are using to tie together time and labor management, benefits, recruiting, talent, and more.

But it all begins with payroll—and that remains a critical task for all employers: To pay their most important assets, their people, accurately and on time.

That's why I personally relish all that National Payroll Week® represents. Whether an HR practitioner in a small business, or someone working to motivate and engage a global workforce, professionals in our field should pause and take pride in the work they do to help employees succeed.

For more than 20 years, ADP has partnered with the American Payroll Association to help highlight National Payroll Week. We're proud of that partnership and all it represents between our two organizations.

We're also proud, of course, of the vision held by so many payroll professionals who have helped to redefine their very existence by redefining the strategic value they bring to their roles.

Last year, I wrote that “good business is impossible without good payroll.” That's more true today than ever before. The increasing numbers of employees who are embracing mobile communications have created new learning opportunities for HR professionals. As they've learned, and helped employees fulfill their own HR needs via self-service, they have found, to their benefit, time to bring still more value to the businesses they support. That's good for HR, it's good for business, and it's good for employees who count on us for timely and accurate payroll delivery.

On behalf of more than 58,000 associates at ADP, I congratulate payroll professionals around the world on National Payroll Week 2017. Many thanks for everything you do to advance the payroll profession!

About ADP Powerful technology plus a human touch. Companies of all types and sizes around the world rely on ADP cloud software and expert insights to help unlock the potential of their people. HR. Talent. Benefits. Payroll. Compliance. Working together to build a better workforce. For more information, visit ADP.com.

NATIONAL PAYROLL WEEK 2017



PLATINUM
SPONSOR



Ceridian is a proud sponsor of National Payroll Week®. Each year, we pause to celebrate the unique partnership among America's workers, their companies, and the payroll professionals who pay them. We're thankful for the diligence, effort, and care required to ensure the workforce is paid accurately and on time every week.



David Ossip
Chairman and CEO
Ceridian HCM

The way we manage people has changed—and no one understands that better than those who work in payroll. Payroll plays a critical role in every organization for every employee. Accurate and timely pay is the foundation of employee engagement and workforce strategy.

Ceridian understands this well. We designed Dayforce, our cloud HCM platform, to provide the right data, to the right people, at the right time. Dayforce continuously calculates net earnings throughout the payroll period and provides payroll, HR, managers, and executives with real-time access to fully-costed and accurate workforce data. This enables more timely and informed decisions that truly improve business performance.

On behalf of our team at Ceridian, I want to thank America's payroll professionals for your everyday contributions that drive business success, employee culture, and economic growth.

We are proud to support the American Payroll Association and its members and look forward to continuing our support.



About Ceridian We create innovative technology that organizations around the world use to attract, develop, manage, and pay their people. Our award-winning Dayforce solution helps our customers manage compliance, make better decisions, develop great team behavior, and drive engagement with their employees.

At Ceridian, we pursue diversity and equity for our people as an achievable ideal for our workplace; one that engages, encourages, and celebrates all of us. This means investing in our people. It means supporting the advancement of women in our workforce.

In 2017, Ceridian was certified as a Great Workplace in both the U.S. and Canada, by independent analysts at Great Place to Work®.

Ceridian offers solutions for organizations of all sizes. For more information, call 800-729-7655 or visit www.ceridian.com.



Global Cash Card

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SPONSOR**

Global Cash Card is once again excited to join the American Payroll Association as a proud sponsor of National Payroll Week®. Through our almost 14-year partnership with the APA, we continue to recognize the value of supporting education to dedicated payroll professionals. NPW distinguishes all committed payroll professionals who pay America's workforce.



George Mavrantzas
Vice President of
Special Projects
Global Cash Card

Across our nation, proclamations from state governments highlight the efforts of payroll professionals and the critical role they play each and every day.

NPW also continues to be an opportunity to advocate continued education and self-improvement in the payroll industry. Global Cash Card is honored and privileged to once again participate in NPW and continue to educate payroll professionals on the vast benefits of paycards. With the recent headlines about the paycard industry, we were very proud that the APA and payroll professionals set the record straight with their success stories of great paycard programs.

Global Cash Card will continue to work with the APA and the payroll industry to ensure

our paycard program makes payday simple and easy while providing great cost saving and budgeting tools for hard-working employees.

We look forward to our continued support of payroll professionals and the APA in our commitment to spread important education and awareness.



About Global Cash Card Global Cash Card™ is the proven specialist in customized payment solutions that are simple to implement and easy to use. Global Cash Card is a direct processor that offers debit MasterCard cards and Visa prepaid cards. The platform provides payroll cards, travel, gift, expense cards, and many other types of applications. Global Cash Card's cutting-edge technology continues to improve, offering more value and greater flexibility to meet the particular requirements of its customers.

NATIONAL PAYROLL WEEK 2017



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KRONOS®

Improving the Performance of People and Business™

Congratulations to the American Payroll Association for yet another successful National Payroll Week® celebrating the invaluable work of payroll professionals everywhere!



Aron Ain
CEO
Kronos

At Kronos, we know that payroll professionals are employee engagement rock stars. Smooth and accurate payroll operations provide the foundation of trust between employees and their employers. Without that foundation, a culture that enables a high-performing, highly engaged workforce would not be possible.

Like many professions, the responsibilities of payroll pros are evolving—but with this change comes new opportunity. As technology increasingly relieves payroll of the manual and time-consuming duties that have long been associated with processing payroll each pay period, payroll is shifting from a transactional function to a strategic business partner directly contributing to vital organizational goals.

This transformation is possible, in large part, thanks to the dedication of the American Payroll Association to provide ongoing educational and professional development opportunities to its members throughout the year. As a longtime

sponsor of National Payroll Week, Kronos is proud to recognize the achievements of payroll teams everywhere.

Thank you, and keep up the tremendous work!

A handwritten signature in black ink, appearing to be the initials 'JA'.

About Kronos Kronos® human capital management and workforce management cloud solutions help organizations of all sizes and industries attract, retain, and engage employees while improving efficiency and customer satisfaction. We offer the industry's most robust suite of tools for managing the entire workforce—including talent acquisition, talent management, human resources, time and labor management, and payroll—from pre-hire to retire. Kronos: Workforce Innovation That Works™.



**PLATINUM
SPONSOR**



A First Data Company

On behalf of the Money Network® team, congratulations to the American Payroll Association on a successful National Payroll Week®! We are proud to sponsor NPW in highlighting the vital role payroll professionals play to ensure American workers are paid in a timely and accurate manner, week after week.



Tal Clark
Senior Vice President
Money Network,
A First Data Company

As an electronic payment provider, Money Network is acutely aware of the challenges organizations face in managing payroll. From keeping up with changes in the regulatory environment to making sure employees do not experience

disruptions to their pay during natural disasters, the payroll landscape is dynamic and fast-paced. That's why Money Network is committed to helping employers simplify the payroll process while offering workers a convenient money management solution.

The Money Network Service provides workers with instant access to their wages on payday so

they can pay bills, make purchases online or in store, and withdraw cash free of charge from thousands of in-network ATMs. Our solution also includes an innovative mobile app with features for check deposit, P2P, alerts, and a Piggy Bank for budgeting. We continue to roll out new features and functionality to better serve organizations of all sizes and are truly passionate about the benefits Money Network can bring to employers and their workers.

About Money Network Money Network®

helps organizations of all sizes optimize payroll distribution costs with our comprehensive, electronic payment delivery solutions while giving consumers the freedom to access and manage their money anytime, anywhere.

NATIONAL PAYROLL WEEK 2017



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PAYCHEX®

Payroll • HR • Retirement • Insurance



Martin Mucci
President/CEO
Paychex

Paychex is proud each September to join in the tradition of celebrating the payroll industry and all those who support it during National Payroll Week® (NPW). We've sponsored and actively participated in the American Payroll Association's (APA) annual campaign for 18 consecutive years.

Thanks to the dedication of payroll professionals across the country, American workers can rest easy knowing that their checks and direct deposits will be accurate and on time each pay period. We appreciate the opportunity every year to recognize the people that play such an understated but critical role in our personal finances, our businesses, and our economy.

Paychex has been an essential partner to America's small- and medium-sized businesses for more than 46 years. Delivering payroll, human resource, benefits, and insurance services to approximately 605,000 clients, Paychex frees business owners to focus on growing their bottom line instead of contending with the demands of back-office administrative tasks. When it comes to human capital management (HCM), Paychex clients have access to innovative software-as-a-service technology and dedicated, personalized customer service—seven days a week and 24 hours a day—providing the support they need for their businesses to thrive.

Paychex continued to make significant investments in technology in 2017, addressing employer pain points with the industry's first HCM-integrated iris-scanning time clock, as well as a completely paperless onboarding solution for new employees and an online do-it-yourself handbook

builder. And Paychex was among the very first service providers to offer same-day credits and debits on the first days they were made possible in the payments industry.

Payroll- and HR-related regulations also remained a point of focus over the last 12 months. The compliance teams at Paychex continually monitor legislative dialogue around key topics such as healthcare, tax reform, and minimum wage rates so that we can help our clients stay apprised of relevant changes in the regulatory and HR landscape.

Paychex applauds the APA for its commitment to the advancement of the payroll industry and is proud to partner with them to help workers everywhere keep the value and importance of the payroll system top of mind. We join them in celebrating the spirit of NPW all year long.

A handwritten signature in black ink that reads "Martin Mucci".

About Paychex Paychex, Inc. (NASDAQ: PAYX)

is a leading provider of integrated human capital management solutions for payroll, HR, retirement, and insurance services. By combining its innovative software-as-a-service technology and mobility platform with dedicated, personal service, Paychex empowers small- and medium-sized business owners to focus on the growth and management of their business.



**PLATINUM
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Once again, rapid! PayCard and the entire rapid! PayCard team are delighted to partner with the American Payroll Association as a sponsor of National Payroll Week®. We are dedicated to delivering a simple, smart, and secure paycard solution. We are committed to supporting our customers by delivering high-quality education and ongoing support to payroll professionals.



The rapid! PayCard team prides itself on our expertise assisting customers in the employee enrollment process and how simply our program will work with your existing payroll and payments process to help your company reach its goal of 100% electronic payment of wages.

To ensure ePayroll success, our team uses a wide range of existing tools and methodologies to effectively train you and your locations to help communicate the value and benefits you are providing with the program.

Chris Ruppel
GM of Wage and Corporate Disbursements, Green Dot Corporation
rapid! PayCard Founder

Once the program is in place, we continue to provide you with ongoing support through your dedicated Enrollment Specialist.

Chris Ruppel

About rapid! PayCard rapid! PayCard was established in 2003 and has been focused on employer payroll card programs since inception. rapid! PayCard's mission is to help its clients achieve a legally compliant, 100% electronic payroll that benefits the company financially, improves the lives of its employees, and creates a more sustainable environmental model for payroll delivery. To learn more about rapid! PayCard, visit www.rapidPayCard.com or find us at www.linkedin.com/company/rapid-PayCard, Facebook.com/rapidPayCard, or on Twitter@rapidPayCard.

NATIONAL PAYROLL WEEK 2017



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rh Robert Half®

It's time we all work happy. It is a phrase we like to say around here at Robert Half that also applies to National Payroll Week®. Pay is an important component of employee satisfaction, and payroll professionals like you make that happen. Thank you for keeping the payroll function running smoothly.



Max Messmer
Chairman and CEO
Robert Half

Robert Half, parent company of Accountemps and Robert Half Finance & Accounting, partnered again with the American Payroll Association as a Platinum Sponsor of National Payroll Week, held September 4-8, 2017, to celebrate the hard work of payroll professionals. For nearly 70 years, we have worked with payroll professionals to advance in their careers, while helping companies find talented employees.

Keep up the good work, and know that your continual efforts are appreciated all year long.

A handwritten signature in black ink that reads "Max Messmer".

About Robert Half Robert Half is the world's first and largest specialized staffing firm. The company's financial staffing divisions include Accountemps and Robert Half Finance & Accounting, for temporary and full-time professionals, respectively. Visit roberthalf.com for more information about our services.



**PLATINUM
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Ultimate

SOFTWARE

People first.

As any payroll professional knows, running payroll might be the single most important business process for a company, no matter the size or the industry.



Scott Scherr
Chief Executive
Officer, President,
and Founder
Ultimate Software

It can also be the most challenging. Calculating complex formulas. Managing diverse pay scales and categories. Determining the correct local, state, and federal taxes. Navigating changes in legislation to remain compliant across the board. It's an ever-evolving practice that requires much knowledge, skill, and dedication.

That's why, every year, we honor the hardworking professionals who dedicate themselves to ensuring workers everywhere are paid accurately and on time, every time.

Ultimate Software is proud to support the American Payroll Association and National Payroll Week®. While we celebrate a designated week nationwide, we recognize that payroll is an everyday commitment.

Ultimate joins you in that commitment.

We're focused on simplifying payroll, providing easy-to-use software that enables companies to process global payroll with greater speed, convenience, and flexibility. We're focused on increasing insight, with business intelligence reporting that gives administrators complete visibility into the organization—throughout the year, and especially at year-end. We're focused

on empowering employees, with technology that allows people to access their pay information at any time, learn more about their earnings and deductions, and better understand how they're paid.

We'll continue to develop and deliver innovative solutions that put people first. Informing the workforce while lessening the stress on payroll teams. Saving everyone valuable time.

Payroll is essential, and it takes commitment. Ultimate is here to support you every step of the way.

Sincerely,

About Ultimate Software Ultimate Software's UltiPro® offers cloud payroll and human capital management solutions to companies of all sizes. Ultimate has over 3,700 customers representing diverse industries, including Bloomin' Brands, Culligan International, Feeding America, Major League Baseball, Texas Roadhouse, and Yamaha Corporation of America. For more on Ultimate's products and services, visit www.ultimatesoftware.com.

NATIONAL PAYROLL WEEK 2017



**MEDIA
PARTNER**

Jobing.com

On behalf of everyone at Jobing.com, we are pleased to celebrate along with the American Payroll Association and all the hard-working payroll professionals another exceptional National Payroll Week®.



Jessica Rush
CEO
Jobing.com

National Payroll Week provides a great opportunity for us all to reflect on the importance of our esteemed payroll professionals and their commitment to supporting the millions of employed people around the country for their work contributions. Payroll professionals ensure accurate employee compensation while often integrating new technologies to help their employers compete in an ever-

changing marketplace. Thank you to the payroll professionals who guide our workforce about their taxes, paychecks, and how to access all their payroll benefits with the various technology systems available.

Jobing.com is committed to simplifying the process of hiring the best candidates, and that's why we're proud to support the APA by powering the APA Job Board. The next time you're looking for payroll professionals to help service your employees, trust the APA Job Board to connect you with the most concentrated collection of skilled payroll professionals. Plus, extend your reach through our expansive Jobing.com network of sites. Whether you're looking for your next CFO or your next Payroll Specialist, Jobing.com is here to help.

Payroll professionals can also stay up to date on the latest APA information, open payroll positions, and career development advice through the APA Newsletter, brought to you by Jobing.com. If you're looking for new opportunities, utilize the Job Search Toolkit on the APA Job Board for additional help in starting your job search, updating your résumé, preparing for interviews, and more!

Again, congratulations to the APA on another successful NPW. We look forward to supporting the APA and its members in the future!

A handwritten signature in black ink, appearing to read 'JRush'.

About Jobing.com Jobing.com exists to help companies compete and succeed by finding the right people and to change lives by helping job seekers discover jobs and companies they love. Our mission is to connect local job seekers and employers by building the most localized, relevant, and personalized job discovery experience.



**MEDIA
PARTNER**



Thomas M. Reahard
CEO
Symmetry Software

Symmetry Software, the parent company of PaycheckCity®, is proud to once again avidly support our friends at the American Payroll Association as a media partner in the National Payroll Week® celebration. As payroll software developers, we understand that it takes exceptional effort and commitment to process trillions of dollars through the payroll withholding system each year. We applaud the many hardworking payroll professionals throughout the nation and are honored to support their work with our payroll software tools.

As the most visited payroll site on the internet, PaycheckCity® serves more than 1.5 million visitors every month. The site offers a variety of paycheck management calculators, where individuals can model “what-if” scenarios to determine the impact on their take-home pay, in addition to the latest in payroll news.

Symmetry Software is also proud to offer, free of charge, our payroll tax research for industry professionals who need reliable and easy access to payroll research. Included are links to direct sources for help with labor, unemployment, federal, state, and local tax information. We also offer a variety of other tax withholding tools that aid the payroll professional, including Symmetry Payroll Forms. Symmetry Payroll Forms makes withholding easy for companies with employees in multiple states by using a guided process for federal, state, and local withholding forms.

Symmetry Payroll Forms includes reciprocity information and built-in error correction and data validation so that you can arrive at the right taxes sooner. Payroll Point is a one-of-a-kind tool that allows instant access to an employee’s applicable jurisdictions and withholding taxes based on their resident and work addresses, saving payroll managers valuable research and processing time. Lastly, our Symmetry Tax Engine is the force behind millions of paychecks every payday.

We would like to thank the American Payroll Association for its diligent commitment to educating the business community on the importance of payroll, and commend its unflinching support of the hardworking payroll professionals who keep America’s workers going. We are looking forward to National Payroll Week 2018!

About Symmetry Symmetry Software simplifies the payroll process with accurate and dependable payroll withholding tax solutions. From Payroll Point®, our local tax identifier, and Symmetry Payroll Forms™, electronic withholding forms, to the Symmetry Tax Engine® and Calculators by Symmetry, our products give you the right taxes, the first time®.

NATIONAL PAYROLL WEEK 2017



GOLD
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sumtotal[®]
A Skillsoft Company

Dear Payroll Community,

The need for instant and accurate people data to make your payroll exactly accurate and timely is a major trend this year. So often we see our peers struggling with stagnant growth, attrition, and even team dysfunction because data isn't readily available. Your time and attendance data is key to your success. It sets you apart:



Bill Donoghue
Executive Chairman
and CEO
SumTotal

To your employees. Mobile self-service integrated with your Human Capital Management (HCM), you'll experience the "wow" factor that keeps your people from plateauing to instead having clear career paths and learning opportunities.

To your stakeholders. Hard data of true costs and returns are demanded and often needed at a moment's notice. Delivering a quick analysis justifies your

decisions and provides actionable insights so that your tactics are strategic and comprehensive.

To your competitors. If your competitors have greater insight into their time and attendance, better payroll processes, and completely integrated HCM systems ... you may not be on the same playing field.

Simple changes. Instant results.

Sincerely,

About SumTotal SumTotal not only delivers payroll and time & attendance software but we also provide the world's only fully integrated HCM solution—complete with workforce, learning, and talent management. We are proud to be a part of the APA family and appreciate the opportunity to provide a breadth of HCM solutions to enterprises around the globe.

GOLD
SPONSOR

workday[®]

At Workday, we have a saying that "all roads lead to payroll," which is why we're delighted to partner with the American Payroll Association in celebrating National Payroll Week[®].



Mariana Santiago
Vice President,
Product Management
for Payroll
Workday, Inc.

The workplace is changing. There's an undeniable shift in how people work, where they work, and how they comply with changing regulations. Today's payroll professionals must work smarter and faster in this ever-changing environment.

We understand that, with these market dynamics, having the freedom to do payroll your way is more important than ever. It's why we give you complete control, flexibility, and insight to run payroll exactly how you want, when you want.

National Payroll Week brings the contributions of payroll to the forefront—raising the

profile of hardworking payroll professionals, reminding everyone of the mission-critical role that you play. In recognition of your work, we extend a warm "thank you," and look forward to continuing our support of the APA and all its members.

About Workday Inc. Workday is a leading provider of enterprise cloud applications for finance and human resources. Founded in 2005, Workday delivers financial management, human capital management, analytics, payroll, and time tracking applications designed for organizations ranging from medium-sized businesses, to government agencies, educational institutions and Fortune 50 enterprises. Visit workday.com for more information.



For full survey results, go to nationalpayrollweek.com.

Payroll Supervisor Wins Survey Grand Prize

BY FELICIA DEINNOCENTIIS

When Sue Garrison of Colorado Springs, Colorado, was alerted via email that she was the grand prize winner of the National Payroll Week® (NPW) “Getting Paid In America” survey, she was naturally skeptical.

“I was totally surprised when I got the email from the APA,” Garrison said. “I even called the office to confirm it was real. I don’t usually win prizes when I enter contests or drawings, so this was really awesome!”

Garrison is the Supervisor of Payroll at Compassion International and

Felicia DeInnocentiis is Editorial Assistant for the APA’s Membership Publications.

has been a part of its finance department for almost 35 years.

“I manage payroll, timekeeping, paid time off, pension, payroll taxes, and all the general ledger accounts that go along with that,” Garrison said.

Garrison has seen her payroll department evolve greatly over her tenure. She started as a one-person payroll department paying fewer than 100 employees. Now, with the help of a payroll processor and a timekeeping specialist, Garrison pays more than 1,000 employees across the United States. Garrison is also a former secretary and former treasurer of her local APA Southern Colorado Chapter.

The grand prize for the NPW survey is a free paycheck and a dream vacation, which Garrison already has started



excitedly planning. In the past, the vacation prize has been a trip to Las Vegas, but this year the APA changed the prize. Garrison was very excited to learn she could plan a vacation “of her dreams.” She and her husband will be traveling to Alaska. ■

Survey: Most Americans Favor Minimum Wage Hike

BY KERRY COLE

As the national debate over increasing the federal minimum wage continues, four out of five respondents to the APA’s latest “Getting Paid In America” survey said the rate should be increased. More than 34,000 workers took the online survey as part of National Payroll Week® (NPW) 2017.

When asked about the federal minimum wage, which has not increased since 2009, 81% said it should be increased.

The survey, which seeks to understand American workers’ attitudes about their pay and how they receive it, also asked whether respondents’ employers provide an employee self-service portal for accessing pay and benefits information. More than 82% said they did.

“The employee experience becomes more personalized when individuals can access scheduling, time tracking, pay, and other people-oriented information at their fingertips,” said Lisa Sterling, Chief People Officer at Ceridian, a Platinum Sponsor of

Kerry Cole is Senior Editor of Membership Publications for the APA.

NPW. “By taking ownership of their work-life blend, employees feel valued and empowered.”

Asked why they prefer a large tax refund over getting more money in each paycheck, 27% said they use it to pay down or pay off credit card debt; 19% use it to boost emergency savings; another 19% use it for big purchases; and 18% use it for vacation.

“Make sure your withholdings on your Form W-4 are at the proper level,” advised Frank Tresnak, Business Development Manager for Symmetry Software, an NPW Media Partner. “Some say they want a bigger refund to pay bills, but getting more money each paycheck lets you pay bills faster and pay less interest as well.”

Responding to whether higher wages or better health benefits are most important to them, 63% chose higher wages.

“A wage increase is easy for workers to understand,” said Mike Trabold, Director of Compliance Risk for Paychex, another Platinum NPW Sponsor. “The value is clear and immediately apparent. In 2017, considering today’s unpredictable regulatory environment, the same can’t be said for better benefits.”

Visit www.nationalpayrollweek.com for complete results of the 2017 “Getting Paid In America” survey. ■

NATIONAL PAYROLL WEEK 2017



NPW 2017 Message Reaches Millions

BY BRANDY GASKINS

The National Payroll Week® (NPW) message reached millions of people in 2017 thanks to an extensive and diverse advertising and media plan. The plan covered an array of outlets and gained exposure for the payroll industry on television, print, social media, news sites, and more.

NPW on Television

Leading the NPW advertising campaign this year was a new, professionally produced 30-second commercial, “Payroll Throughout History.” The commercial aired nationally on several TV networks including NBC’s “The Today Show,” Fox Business Network, and CNN.

The new NPW commercial explained that although wage payments may change throughout history, payroll always ensures payday is the best day of the week for employees. It encouraged viewers to thank their modern payroll teams. The fun animated video can be viewed on the APA’s YouTube page at www.youtube.com/PayNewsNetwork. Between Facebook and YouTube, the video has been watched more than 71,000 times.

APA Public Relations and Social Media Specialist Brandy Gaskins also appeared on local San Antonio morning shows to spread the NPW message. Gaskins highlighted the importance of NPW and shared paycheck maximizing tips on the Fox affiliate morning show “Daytime@ Nine,” CBS affiliate show “Great Day SA,” and NBC affiliate show “San Antonio Living.”

NPW in Print

The 2017 NPW print ad ran in major publications including *New York Times Magazine*, *USA Today*, and *Journal of*

Brandy Gaskins is Public Relations and Social Media Specialist for the APA.

Accountancy. The print advertising featured imagery that complemented this year’s NPW commercial. The NPW print ad also encouraged workers to thank their modern payroll teams for making sure the best day of the week always happens.

NPW in the Headlines

In the month leading up to NPW, *Business Management Daily* looked ahead to the celebration with the post, “Forecast for September: A Week to Celebrate Payroll.” In addition, during the week of NPW, *Business Management Daily’s Payroll Today* blog published an additional post, “In Honor of National Payroll Week, Here’s to All That You Do!” recognizing the critical role payroll plays in funding vital government programs. The two posts reached a potential audience of 385,788 readers.

NPW sponsors and Media Partners also got into the NPW spirit and shared numerous blog posts and articles on their respective sites and social media platforms. Their help was invaluable to spreading the NPW message during the week.

The “Getting Paid In America” survey also attracted the attention of industry media. Results from the survey were picked up by PYMNTS.com with its article, “With Labor Laws in Flux, Here’s How Americans Get Paid Today,” which reached more than 1.7 million readers. Benefits Pro also published an article, “Self-service Pay and Benefits Portals Growing in Popularity,” that reached more than 200,000 readers. Five press releases highlighting the “Getting Paid In America” survey results also were featured by hundreds of media outlets, including Yahoo! Finance, CNBC, and Reuters, reaching millions of readers.

NPW once again had prime real estate in New York City’s famous Times Square. The giant Reuters digital video billboard featured this year’s NPW print ad and encouraged passersby to thank their payroll professionals for making the best day of the week happen.





NPW Goes Digital

The NPW message went big with its online and digital exposure. An NPW Facebook advertising campaign promoting the “Getting Paid In America” survey generated 2.8 million impressions. NPW ads also were featured in the Google ad network and enabled the NPW message to appear on hundreds of popular websites and mobile apps. The Google ads received 3.9 million impressions for NPW. For the first time ever, APA introduced NPW to users on Instagram. Ads promoting the “Getting Paid In America” survey earned an additional 53,569 impressions on the popular photo-sharing site.

NPW on Social Media

Social media continued to be a favorite way for the payroll community to join in NPW festivities online and share all of their #PayrollWeek fun. The NPW social media campaign featured two fun contests this year. The “NPW Party Sweepstakes” offered visitors the chance to win NPW 2017 merchandise prize packs simply for “liking” the NPW Facebook page. “The Phrase That Pays” photo caption contest allowed payroll professionals to showcase their creativity. Jonathan Sumner took home bragging rights and the grand prize of a GoPro Hero camera for his witty creation.

APA continued to support viral promotion of NPW with the release of an audience favorite—a new NPW meme. The fun



graphic encouraged everyone to share it with followers if they were processing payroll “like a boss” during the week of NPW.

In addition, daily “Payroll Throughout History” fun facts were shared on the NPW Facebook page that explored beer and cowry shells as ancient forms of payment, the birth of direct deposit, and more. On the final day of NPW, a custom graphic was released that highlighted some of the payroll professionals directly responsible for making payday the best day.

Visit the NPW Facebook page today at www.facebook.com/NationalPayrollWeek to check out all of the fun photos, memes, and videos shared during the 2017 campaign by the APA and your payroll peers. The success of NPW was made possible thanks to all of the amazing efforts of payroll professionals and sponsors across the country. ■

Financial Literacy a Top Priority During NPW

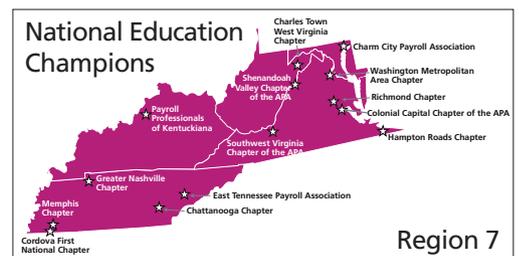
BY ASHTON GARCIA

During the 2017 Money Matters National Education Day (MMNED), payroll professionals from across the country united to campaign for financial literacy. Volunteer payroll professionals taught local high school students in their communities the ins and outs of their paychecks. MMNED volunteers discussed electronic payment methods such as direct deposit and paycards, and explained

Ashton Garcia is the former Chapter Relations Coordinator for the APA.

the payroll withholding system. Throughout the month of September, the APA had a total of 65 volunteers.

Along with MMNED, the APA hosted the National Education Champions Contest to recognize the region with the most volunteers. We would like to congratulate Region 7 for being crowned the 2017 National Education Champions. Region 7 consists of 14 active, affiliated chapters in the District of Columbia, Kentucky, Maryland, Tennessee, Virginia, and West Virginia. The region had a total of 30 volunteers for MMNED.



A special thanks to all of the volunteers who participated. Visit www.nationalpayrollweek.com to become a volunteer for Money Matters or to get more information on how to get involved in National Payroll Week®. ■

NATIONAL PAYROLL WEEK 2017



Sponsors Find Reward in Celebrating Payroll Pros Nationwide

BY KIKO MARTINEZ

When it comes to celebrating National Payroll Week® (NPW), sponsors sure know how to liven things up and make payroll professionals feel special.

This past September, 15 NPW sponsors gave their support to the APA and companies around the nation to help put the spotlight on the payroll professionals who go above and beyond to get their colleagues paid every payday.

The NPW sponsors for 2017 were: ADP (Diamond Sponsor); Accountemps and Robert Half Finance & Accounting, Ceridian, Conduent, Global Cash Card, Kronos, Money Network, Paychex, rapid! PayCard, and Ultimate Software (Platinum Sponsors); SumTotal and Workday (Gold Sponsors); and Jobing.com, *Journal of Accountancy*, and Symmetry Software (Media Partners).

Diamond Sponsor Celebration

As the Diamond Sponsor again this year for NPW, ADP offices nationwide celebrated by participating in games, sharing treats, promoting and raising awareness of NPW across various social media and internal platforms, and giving tons of kudos to their payroll professionals. One game, which sent ADP employees on an “NPW mission,” consisted of completing tasks—such as reading a blog, bookmarking an NPW page, or answering a poll question—and earning points. ADP leaders also sent out electronic certificates of appreciation to all associates (part of their Go Green effort to save on paper and printing costs) and other encouraging notes that came attached with PayDay and 100 Grand candy bars.

“NPW was definitely a success, and we will expand on it next year,” said Dave Scorza, CPP, ADP Compliance Officer and self-described “NPW nerd.” “The many thank you’s and positive feedback is rewarding. It’s a lot of fun.”



Platinum Sponsor Celebrations

At Ultimate Software, an NPW Platinum Sponsor, the technology company filled its entire week with fun events to celebrate payroll pros. Early in the week, employees celebrated with a “Green Day” when all employees wore something green to support the paperless payroll process that their product UltiPro provides. They also had a “Wear Your Favorite Ulti-Gear” event during a breakfast buffet and a “Dress Up as a Super Hero” day.

Accountemps and Robert Half Finance & Accounting, another Platinum Sponsor of NPW, celebrated in their offices by holding events such as open houses to encourage networking with the payroll teams as well as seminars on good hiring for continuing education credits.

Media Partner Celebrations

At Symmetry Software, one of three NPW Media Partners, employees celebrated by playing games, meeting up at a go-cart racetrack after work to “experience the speed of the tax engine,” and holding a “Decorating Party” to spruce up the office with balloons, posters, stickers, and ribbons that matched the NPW theme.

“For people walking by the outside of our office, it was noticeable that a special celebration was taking place,” said Corie Stark, Marketing Specialist for Symmetry Software. “We wanted the energy of NPW to pass on to other people within our office building.”



Over at SumTotal, another Media Partner, the company promoted NPW through its social media platforms, including Facebook and its blog, where it shared articles about processing payroll and how to evolve into a data-driven world.

“NPW is a like a DIY campaign kit that offers year-round benefit,” said DJ Cassidy, Events Specialist for SumTotal. “With little effort, an organization can broaden its audience through national exposure, which increases brand awareness and influences decision-makers.” ■

Kiko Martinez is Associate Editor of Membership Publications for the APA.



Thank You 2017 NPW Sponsors

Diamond Sponsor



Platinum Sponsors



Media Partners



Gold Sponsors



The Spy Who Paid Me

Agent Update

BY JESSICA NEIDHART

AGENT PROFILE: AGENT EYE-9



AGENT PROFILE: J MONEY



AGENT PROFILE: MISS CALCULATIONS



AGENT PROFILE: OTTO PAY





Annual Congress

The payroll secret agents in the APA's "The Spy Who Paid Me" 2018 Congress member game were tasked with their first mission—create their unique agent profiles. Their creativity skills were put to the test as each individual crafted his or her own spy persona with a payroll flair.

These four special agents are better known in the payroll community as:

1. Deborah Laidler, CPP
2. Ronald Gilson, CPP
3. Ansleigh Smith, CPP
4. Juanita Trotter, CPP

Jessica Neidhart is the Assistant Manager of Creative Development for the APA.

But moving forward we'll have to refer to them only by their agent names and identities (see their profile images). This will keep the evil villain from finding out their real identities in the field.

The agent who demonstrates the best skills throughout these games and prevails against the villain will be named "APA's Top Secret Agent" at the 36th Annual Congress in May in National Harbor, Maryland.

We are sure you will want to know who will overcome the odds and end up on top. Keep track of the agents' progress through upcoming missions by reading PAYTECH and the *Congress Today* blog over the next few months. Learn even more as you follow the agents on the Congress Facebook page at www.facebook.com/AnnualCongress. ■

**Follow the secret agents on the Congress Facebook page at
www.facebook.com/AnnualCongress.**





Avoid These 5 Mistakes During an AP Outsourcing Transition

BY KEN JOHNSON

If your organization is considering outsourcing accounts payable (AP), it's not alone. According to the **Deloitte 2016 Outsourcing and Insourcing Survey**, 41% of companies are outsourcing their AP processing, and 31% are considering it in the next year. The report concluded that "outsourced F&A will continue to see strong growth and become more standard practice for many companies."

That conclusion may come as no surprise to financial professionals. When the outsourcing process is done correctly, the returns on investment include higher efficiency, re-engineered processes, lower costs, and less time spent managing the process. The **Aberdeen Group reports** companies that leverage automation and outsourcing can process invoices as much as 59% faster than companies that don't outsource. But the downside is that a poorly managed transition to an outsourced AP department can end up creating chaos, higher costs, and poor relationships with vendors. When selecting a vendor and making the transition, consider these five areas—price, service needs, off-shoring, experience, and not knowing your company. Let's look at each of these areas a bit closer:

Ken Johnson is Senior Vice President of Business Development for IQ BackOffice, based in El Segundo, California. It is a global leader in business process outsourcing, delivering customized solutions for its clients, which range from boutique to multibillion-dollar firms. Johnson has more than 20 years in the accounting outsourcing field working with a variety of finance and accounting business process outsourcers and has worked with hundreds of accounts payable departments before and after they have been outsourced.

1. Deciding Based on Price

Make sure you know exactly what you will get for your investment. Determine if a low price reflects outdated technology, an incomplete AP outsourcing solution, or one where support will be handled by a pool of untrained resources. For example, some companies may sell a simple software package with basic reporting and optical character recognition (OCR) technology, which will capture data off of invoice images but leave your staff to manage all the data exceptions and processing decisions. Automation without reengineering inefficient processes, while cheaper, simply speeds up a bad process.



Technology alone may require more work (and cost) to integrate new software with your financial system.

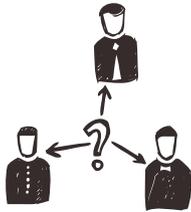
By contrast, a state-of-the-art accounting outsourcing firm will integrate a cloud-based software system to work with your accounting system and will reengineer the process as part of its implementation. Some outsourcing companies may sell services performed by junior resources where you will end up managing their staff. This option often ends up being the least satisfactory in the long term. And some outsourcers will quote a reasonable price but charge for each call, email, or click—nickel and diming can result in a more expensive solution than you bargained for.

Remember that the capabilities of outsourcers vary. If you go this route, make sure the firm you hire has SSAE16-certified best-practice processes, is using best-in-class technology, and has well-trained resources who will be dedicated to your account.

41% of companies are outsourcing their AP processing, and 31% are considering it in the next year.

2. Not Understanding Services Needed

Make sure that you have outsourced a complete process. A properly defined scope of service will ensure you do not purchase only partial solutions that take extra time to integrate and complete.



For example, you may feel that invoice scanning and data entry with software for routing is sufficient. But it pays to think through your team's workflow throughout the entire process. AP staff spend

a disproportionate amount of their time dealing with exceptions, changes, and vendor support. Most businesses find the added benefit from a complete outsourced accounts payable management solution includes automated routing for approval, vendor setup, exception management, and vendor support as well as vendor payments.

Once the benefits of outsourcing AP are apparent, most companies complement it with an accounts receivable outsourcing solution, which may range from customer billing, cash application, and cash application exceptions (e.g., dispute management, credit card expirations) to customer late-payment reminders. Another item to weigh is what level of reports you will need and how you will access them. The best solutions provide real-time reporting with in-depth data available from any web-enabled device. This will allow different levels of management access to the data they need to make business decisions on the fly. An integrated end-to-end AP process should be customized to your needs, based on your business rules.

3. Hiring Offshore Firm That 'Lifts and Shifts'

It is worth the investment in time and money to work with an accounting outsourcing firm that will re-engineer your AP processes before they are offshored.



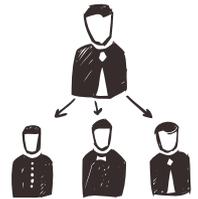
Firms that simply move bad accounting processes to offshore locations with lower labor costs are doing what's known in the industry as a "lift and shift." This simply means they transfer your process inefficiencies overseas.

The savings you expect to see from using cheaper labor will vanish when your staff has to review and try to manage the work that is sent from afar. Working with a top-caliber accounting outsourcing firm to re-engineer the processes before they are outsourced will ensure they are SSAE 16 compliant, and procedures are based on industry best practices. They will also assure processes follow customized business rules and policies consistently.

4. Hiring a Firm Without Experience in AP Outsourcing

Just because an offshore firm offers cheaper labor costs doesn't mean it necessarily has the expertise to do your AP processes effectively. Some firms that offer offshore technology support or call center resources have now tried to position themselves as accounting outsourcing firms even though they really are not experts in accounting processes, including AP.

Similarly, outsourcing AP to a local CPA firm may gain you well-trained accountants, but their services will only result in savings of time or money if they have deep expertise in management of efficient end-to-end AP processing. Many CPA firms focus on audits or write-ups, and tax or financial advisory services. A CPA firm needs to have expertise in managing the efficient and timely processing of large volumes of accounting transactions to be effective in accounting outsourcing.



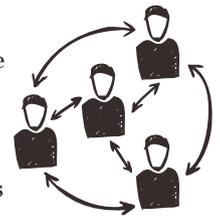
5. Not Doing Homework

Many companies derive the cost per invoice (CPI) by dividing the AP department salaries by number of invoices processed. But this often does not account for all of the costs of an inefficient AP process on managers and buyers who must help resolve exceptions.

In evaluating your costs, you need to include your AP department's salaries, benefits, and payroll taxes for your staff, and the overhead costs for running your department (including IT, real estate, administrative costs, etc.)—as well as the AP portion of your accounting audit fees. Once you are clear on your current costs, challenges, and what you want to accomplish, research which firm has the accounting processing expertise and complete solution to meet your goals.

You could start by researching outsourcing industry analysts, or by looking at business process outsourcing (BPO) experts who work with premier cloud-based accounting software. Have each firm answer how they will assure process improvements along with significant cost savings. If you are looking for a complete solution, the best option is to look for a firm with an established, successful track record of outsourcing significant volumes of accounting transactions effectively.

Although the challenges in defining your precise needs and in finding the right outsourcing firm for your company may seem daunting, keep in mind your eventual return on the investment: outsourcing transactional functions leaves you with a leaner organization that can focus less on administrative work and more on growing the business. ■



Follow a Framework for Enterprise-Wide Cybersecurity

BY STEPHANIE SALAVEJUS, CPP



Over the past two years, cybersecurity crimes against businesses have increased dramatically. Former IRS Commissioner John Koskinen reported that business identity theft cases increased 250% during the first six months of 2017. Several of these data breaches hit close to home for payroll professionals, in part due to business email compromise (BEC) phishing schemes. These attacks were swift and effective because they leveraged the trust and authority of C-level executives within the company. With the objective to be responsive to the request of C-level officers, employees compromised sensitive data with a single click of their mouse, providing a portal for cybercriminals to gain access to employee and sensitive company data.

With today's technology, news media updates are round-the-clock and received almost instantly, but they have little impact on stopping the cybersecurity threats businesses are facing daily. The IRS and the APA alerted payroll professionals in 2016 to be cautious of email phishing schemes that appear

Stephanie Salavejus, CPP, is Chief Operating Officer for PenSoft, an APA Vice President, and the APA's 2017 Payroll Woman of the Year. She is also a member of the APA's National Speakers Bureau, Government Relations Task Force (GRTF), the Board of Contributing Writers for PAYTECH, and Co-Chair of the Emerging Technologies Subcommittee of the Strategic Payroll Leadership Task Force (SPLTF).

to be from within the company, from the CEO, or from a reputable vendor. In 2016, these types of schemes resulted in large-scale theft of personally identifiable information reaching into the tens of thousands. With media coverage of these data breaches, you would think it would be impossible for cybercriminals to launch a successful second attack, but in early 2017, they did just that. The cybercriminals modified their tactics, and the timing of the attacks achieved great success by stealing the information of more than 120,000 employees within the first three months of 2017.

According to a [Forbes.com](#) article, the Internet of Things (IoT) is the concept of “basically connecting any device with an on and off switch to the internet (and/or to each other).” The IoT has dramatically changed how we do business. The article further states that the analyst firm Gartner says that by 2020 there will be over 26 billion connected devices, with some estimating this number to be more than 100 billion. This in turn requires companies to have solid internal cybersecurity controls and a clear understanding of the security controls and policies of their third-party vendors that manage or act on behalf of the company.

Cybersecurity strategies cannot be the sole responsibility of the information technology or cybersecurity staff. All company stakeholders, including C-level executives, must share the responsibility if there is any hope to mitigate the success of these types of attacks.

Key Cybersecurity Functions

In light of the most recent breach of 143 million victims, mitigating cybersecurity threats can be overwhelming, but a good first step is incorporating the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF). The NIST CSF provides straightforward guidelines to help companies identify, implement, and improve their cybersecurity practices.

The NIST CSF consists of the five key functions of cybersecurity, and each of the functions is further broken down for identifying and managing cybersecurity risks:

1. Identify—The process of identifying risks throughout all areas of your organization including a risk assessment of data, systems, governance, and access channels to develop a solid strategy for managing and protecting sensitive information. It helps in prioritizing risks and maintaining focus on risk management as it relates to your company’s business model. It is impossible to protect what you do not know exists.

- 2. Protect**—The development of security controls necessary to safeguard against and deter cybersecurity threats. There is no single solution when it comes to cybersecurity. What works for one organization will not necessarily work for another. Plan to protect your sensitive information similar to the way a tree grows. For each “ring” of protection, you are making it harder for cybercriminals to reach their target—your sensitive information. In the event of unauthorized access, there needs to be a plan in place to contain the threat so that it does not infiltrate the entire network.
- 3. Detect**—The implementation of an alarm system to notify you when there is a suspicious activity or breach. The solutions should be proactive, provide real-time notification, and be continually monitored. Employees are a key component in your company’s detection system. Educate everyone in the company that if they see something, say something. Also, have a process in place for reporting suspicious activity or behavior and communicate the process to everyone in the company on a regular basis.
- 4. Respond**—The development of an effective incident response strategy and team. Your response plan is a dynamic document, unique to your company, that requires updating as your company changes. It should be a detailed roadmap and include identifying key stakeholders’ roles in the event of a breach. Key stakeholders may include external parties such as the company attorney, certified public accountant, and media consultants.
- 5. Recover**—The development of a recovery plan that identifies what worked and what needs improvement, a communication strategy for both internal and external stakeholders, and process for repairing damage and steps for preventing cybercriminals from unauthorized access to your company’s sensitive information.

We all have a responsibility to implement and maintain reasonable data security practices. Conducting routine risk assessments and mitigation exercises will help to ensure your company has strong data security policies. As a payroll professional, you have an important role in reducing cybersecurity threats within your company. The NIST CSF is the starting point for implementing safeguards to ensure that sensitive data does not fall into the hands of sophisticated cybercriminals. ■

Find the Right Time-Tracking System for High-Volume Business

BY TRICIA RICHARDSON, CPP, SPHR, SHRM-SCP

Innovation, and frankly creativity, in the time and attendance hardware and software industry have evolved over the last 20 years. Since the early 1990s when the first electronic time clock was used, there have been a lot of changes.

We have face-recognition time clocks, fingerprint time clocks, GPS location time-tracking, Windows applications, card readers, badge readers, and now—the implant. With innovation comes new ways of doing business.

The U.S. Department of Labor (DOL) requires, among other things, “records on which wage computations are based to be retained for two years, i.e., time cards and piece work tickets, wage rate tables, work and time schedules, and records of additions to or deductions from wages.”

High-volume environments can benefit from choosing a time-tracking system that will meet many different reporting needs. Let’s look at how to make this a reality.

Know Your Business Needs

The first step is always to consider your business needs. Look at your labor distribution report, earnings and deductions codes, and general ledger. These can *probably* be handled through your time-tracking system and flow-through to payroll. Not all time-tracking systems are created equal. Make sure you get what you need and what you want. Here’s how:

- If you need a mobile application, make sure you have an alternative—just in case. Believe it or not, internet access may not be available where your employee is working. The alternative may just be a procedure.
- If you have drivers, warehouse staff, and administrative staff, find a solution that offers GPS location time-tracking (so you know where the drivers are), biometric time-tracking (so the manufacturing staff cannot “clock in” for each other), and badge readers for administrative staff.
- Allow employees to code their time to different roles, departments, or shifts (think shift differentials). This is vital if you process payroll in a long-term care facility and are required to complete payroll-based journal (PBJ) reporting.
- Is employee time later billed to customers? Allow employees to assign their time to a specific customer, task, and project. You should be able to add as many levels as you need. Remember, they may be handling non-billable work, so make sure you give them that option. The accounts payable department will appreciate the work you have saved them!
- Employee time in certain industries such as engineering and accounting firms can be tied to project management. If you are already collecting the time for payroll, update the project management reporting as well.

Tricia Richardson, CPP, SPHR, SHRM-SCP, is the Founder of Purposed Payroll Professional and a member of the Board of Contributing Writers for PAYTECH.

- Do you need to track expenses? There are time-tracking systems that can assist with that aspect of employee compensation as well.
- Track travel time, days off, holiday pay, etc., versus work time. You may want to show this time differently on your reporting. Better yet, set up your time-tracking system so that employees can request time off and it automatically deducts from their balance and enters the time directly into their timesheet. With an integrated human capital management system, you can add workflows for approvals.
- Set up alerts for missed time clock entries—so employees and managers can manage these daily.
- Pay employees for their exact hours and minutes. While you can round to the nearest quarter hour (1-7 minutes rounded down, 8-14 minutes rounded up), you are not required to do so. Pay the employees what they worked and put the time clock entries by day (if possible) on their paystubs.
- Require all employees (exempt and nonexempt) to complete timesheets. Track paid-time-off accruals and use them for project management. What happens if that employee is later re-classified from exempt to nonexempt? Without timesheets, you would not know how much back pay they are owed. It happens.

Time-Tracking Benefits

More detailed labor reporting will assist with budgeting and employee management. What department or business area is suffering the most overtime, having issues with the most missed time clock entries, late arrivals, or early dismissals? Are you seeing a trend with a manager? Answering these questions can save thousands of dollars.

A solid time-tracking system for a high-volume business will ensure an accurate and regulatory-compliant payroll, assist human resources with employee management, assist with accounts payable, and empower finance and business management with informative financial reporting.

Whatever type of system you choose, consider the return on investment. With payroll being the single largest expense of any business, this is one area where you really can save money. The key is to use the system to its full potential.

Make sure the time-tracking system integrates seamlessly with any of the systems you need (payroll, project management, human resources, etc.). Ideally, your time-tracking system is already part of an integrated human capital management system and not an add-on. Train your employees and managers on the system’s use and maintain consistent policies. Your payroll and time-tracking systems will be fraud-resistant, fair, consistent, and easy for the employees and managers to understand. ■



Time & Attendance Systems Buyer's Guide

| FEATURES | INPUT DEVICES | PLATFORMS | Employee Count |
|---|---------------|-----------|-------------------------------|
| Custom Payroll Interface | | | More than 5,000 employees |
| Custom Database Interfaces (such as Oracle and SQL) | | | Between 1,000-5,000 employees |
| Common ERP Interfaces (such as PeopleSoft and SAP) | | | Fewer than 1,000 employees |
| Multiple Pay Categories | | | |
| Common Payroll Service Provider Interfaces (i.e., ADP & Ceridian) | | | |
| FLSA Compliance | | | |
| Standard Interfaces for Payroll Service Bureaus | | | |
| Encrypted File Transmission Technology | | | |
| Geotasking | | | |
| Real-Time Update (vs. Batch) | | | |
| Workforce Scheduling | | | |
| Analytics | | | |
| Badge/Card Reader | | | |
| Biometrics | | | |
| PC | | | |
| Telephone | | | |
| Web | | | |
| Cell Phone | | | |
| Smart Phone | | | |
| Other Mobile Devices | | | |
| AS400 | | | |
| Linux | | | |
| UNIX | | | |
| VMS | | | |
| Windows | | | |
| Web | | | |
| Cloud | | | |

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| Analytics | | | |
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| Biometrics | | | |
| PC | | | |
| Telephone | | | |
| Web | | | |
| Cell Phone | | | |
| Smart Phone | | | |
| Other Mobile Devices | | | |
| AS400 | | | |
| Linux | | | |
| UNIX | | | |
| VMS | | | |
| Windows | | | |
| Web | | | |
| Cloud | | | |

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Contact: Lauren Whitmore



Time & Attendance Systems Buyer's Guide

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| Other Mobile Devices | | | |
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| Linux | | | |
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| Windows | | | |
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MEET A
MEMBER

Q
&
A



Nikki Rogers, CPP
Payroll Specialist
GreenSky (a private financial
technology company)
Atlanta, Georgia

Share Your Success Stories

If you would like to nominate someone in your department to be featured in PAYTECH's "Meet a Member" column, contact Felicia DeInnocentiis at feliciad@americanpayroll.org.

Compiled by
Felicia DeInnocentiis,
Editorial Assistant
of Membership
Publications for the APA.

How did you get started in payroll?

I got started when I worked at a distribution center as HR Assistant. I was initially processing commercial driver's license (CDL) drivers' payroll. As the company continued to grow, I was asked to process for the exempt associates as well.

Have you obtained your Fundamental Payroll Certification (FPC) or Certified Payroll Professional (CPP) certification?

Yes, I took the CPP exam on September 23, 2017, and I passed!

Are there any unique challenges doing payroll for your company?

With more than 900 associates, which includes exempt, salary non-exempt, and hourly non-exempt, we are rapidly growing. Inputting 30-40 new hires in the system during a pay week can be challenging, but nevertheless, I get it done in a timely manner.

What do you love most about your job?

I love the people I work with and the enormous amount of autonomy I'm granted. It's awesome to work with people who genuinely care about their company. I also like how my HR superiors are very effective managers. They understand the importance of hiring good people and then simply clearing the way so their team members can do what they do best with limited obstacles.

What's your greatest accomplishment in your career?

Obtaining my CPP certification and developing the ability to handle difficult situations, particularly with people who are upset about their paychecks. I learned a long time ago that someone's paycheck is a place of vulnerability. If you can establish trust and respect with your associates, you can work together to remedy any mistake or misunderstanding.

If you weren't in payroll, what career can you imagine yourself in and why?

I would be a teacher because I have a true passion for people, especially children.

What advice would you give a payroll rookie?

Remain positive, no matter what the issue is, obtain backup for everything, double-check your work, and don't be afraid to ask your colleagues questions.

rapid! PayCard Leverages Green Dot's SimplyPaid FinTech Platform

Brings Innovation to Disbursements, Reduces Payroll Costs

The rapid! PayCard program now leverages Green Dot Corporation's SimplyPaid real-time payment disbursement platform. SimplyPaid allows businesses to electronically pay anyone in the United States, including customers, employees, contractors, and vendors—how and when they want, including any debit card, a newly issued prepaid or debit card, ALL payroll cards, direct deposit, cash pick-up, online wallet funding, and even the classic paper check.

SimplyPaid is designed to benefit any business in need of making payments and disbursements by cutting costs, improving efficiency, and increasing choice. Furthermore, SimplyPaid is a recipient driven platform—providing recipients the freedom to choose how and when they want to get paid. It is available for a wide variety of use cases including, but not limited to, traditional payroll, on-demand payouts to gig economy/1099 workers, tips, wage advances, termination pay, insurance payouts to claimants and vendors, health care reimbursements, loan proceed payouts, government benefits and other public sector disbursements, and other use cases where costly, inconvenient, and slower payment methods are used today.

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Green Dot® introduced the original general-purpose reloadable (GPR) prepaid card in 1999 and has been an industry leader in innovative money processing solutions. This includes the MoneyPak as well as innovations such as Reload at the Register, eCash, and, more recently, Instant Pay, which has significantly improved the way its partners are paying their workforces. Green Dot proudly owns the #1 cash reload network and is the largest prepaid provider in the United States today.

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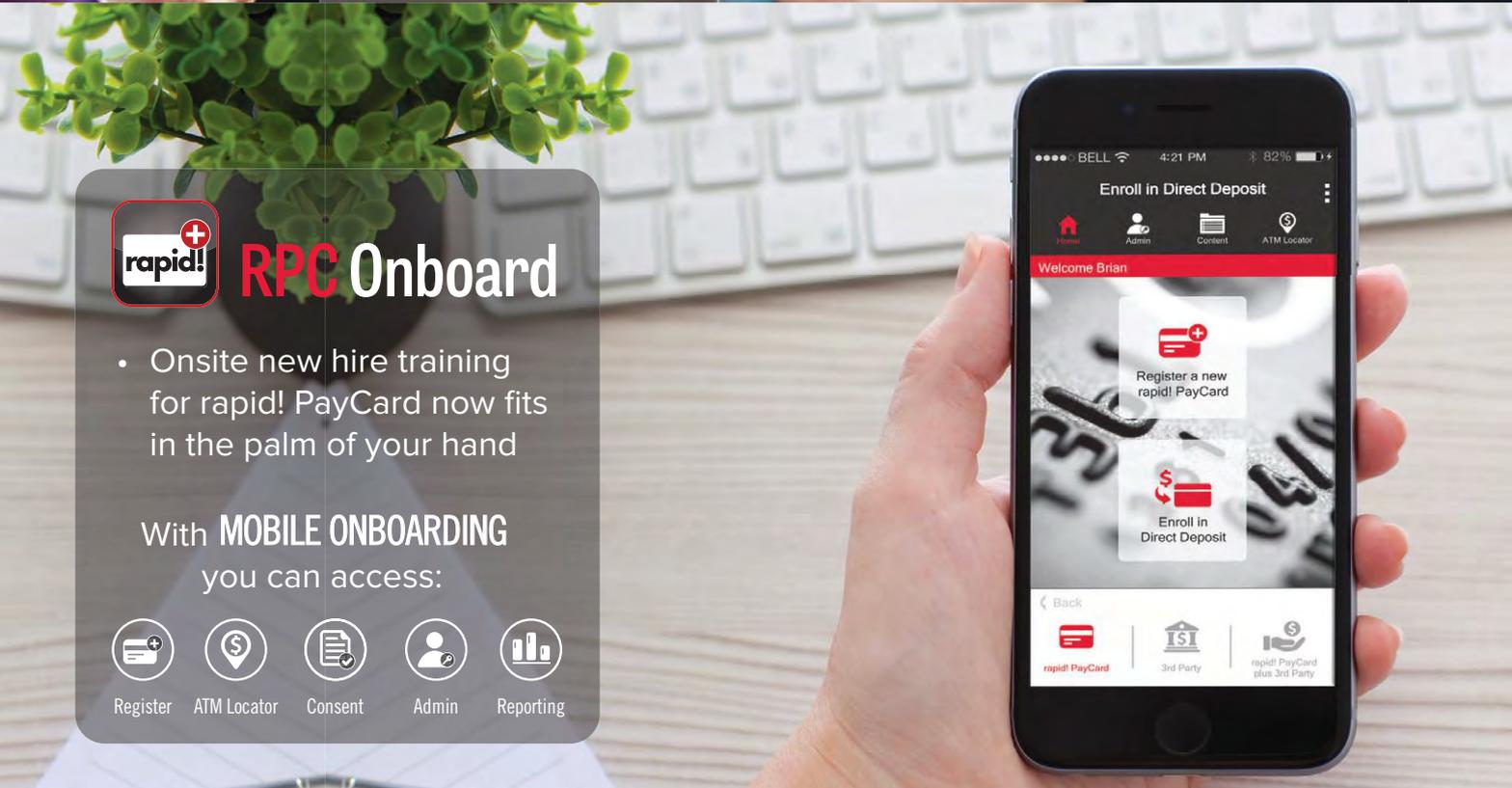
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Reporting

IRPAC Issues Recommendations to IRS

BY JYME MARIANI, ESQ.

In October, the IRS's Information Reporting Program Advisory Committee (IRPAC) held its annual public meeting to discuss the findings included in its annual report (<https://www.irs.gov/tax-professionals/2017-irpac-public-report>). The annual report contains general recommendations and individual recommendations from each of the three IRPAC subgroups. APA had two representatives on IRPAC. Emily Rook, CPP, chaired the Employer Information Reporting and Burden Reduction subgroup. Her term on IRPAC concluded in 2017. APA Immediate Past President Jim Paille, CPP, began his term on IRPAC, which will continue through 2019.

General Recommendations

Penalty abatement for 972CG errors. Notice 972CG proposes penalties for information returns that were filed late, filed on incorrect media, filed with a missing or incorrect taxpayer identification number (TIN), or a combination of these failures. Over the past several years, the cap on penalties for these violations has increased from \$250,000 to \$3,193,000. Within this same timeframe, the IRS has lost a significant number of experienced agents who were previously responsible for reviewing reasonable cause abatement requests. This has resulted in an increased number of rejected claims as well as expedited levies and garnishment activities that have placed an increased financial burden on the industry. To reduce this burden

Jyme Mariani, Esq., is Editor of Payroll Information Resources for the APA.

on both payers and the IRS, IRPAC recommended that the IRS use the reasonable cause guidance provided in IRC §6724 and Publication 1586, *Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs*.

Business Master File addresses.

IRPAC recommended that the IRS immediately implement procedures that require the receipt of a completed IRS Form 8822-B, *Change of Address or Responsible Party—Business*, prior to any action being taken to update a filer's address. IRPAC also said that the IRS should no longer rely on the address used on previously filed returns to update the filer's address, especially when that filer has no previous history of filing these types of forms. Currently, Form 8822-B is not mandatory. This request was also made by the Employer Information Reporting and Burden Reduction subgroup in 2016.

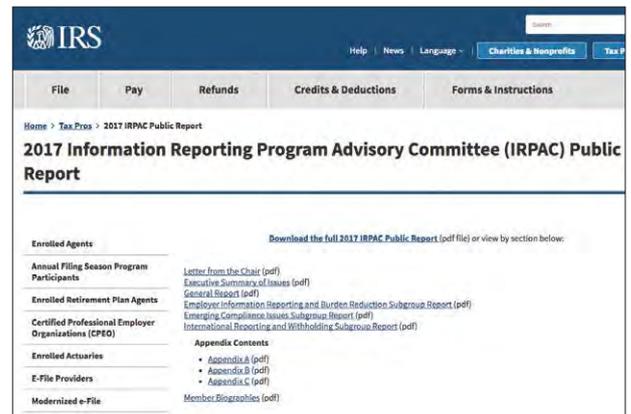
Employer Information Reporting and Burden Reduction Subgroup Truncation of SSNs on Forms W-2.

IRPAC recommended the prompt finalization of proposed regulations allowing for truncation of social security numbers (SSNs) on Forms W-2 issued to employees in the wake of §409 of the PATH Act changes. IRPAC notes that §409 of the PATH Act, which provides authority to the IRS to allow truncated SSNs on Form W-2, "has confused many filers who now think SSN truncation is allowed;

however, it is still a direct violation of the form instructions." The report also recommended that truncation remain optional "because requiring truncated SSNs would create processing problems for any returns filed on paper."

Guidance on timing of deposits after vesting of restricted stock units (RSUs). IRPAC recommended that specific guidance be provided on the timing requirements for deposits of employment taxes related to income associated with stock-settled RSUs paid on vesting. In addition, IRPAC recommended that the IRS specify that an administrative waiver be provided of the failure to deposit penalty on the same terms that operate with respect to the exercise of nonqualified stock options (NQSOs).

Shrink the "tax gap" due to underreported cash income. IRPAC recommended that the IRS attempt to reduce the underreporting of cash income by reinvigorating and promoting education awareness. This can be accomplished by reaching out to numerous industry organizations (e.g., the National Restaurant Association) that encompass millions of cash-paid taxpayers. ■



Federal Government Can Accept Same-Day ACH Transactions

BY JYME MARIANI, ESQ.

The U.S. Department of the Treasury's Bureau of the Fiscal Service has issued final regulations that allow federal agencies to accept same-day ACH transactions [82 F.R. 42597, 9-11-17].

These final regulations adopt, with certain exceptions, the changes that NACHA—The Electronic Payments Association has made to its Operating Rules since 2013. The proposed regulations were published in the Federal Register on November 30, 2016 (81 F.R. 86302, 11-30-16).

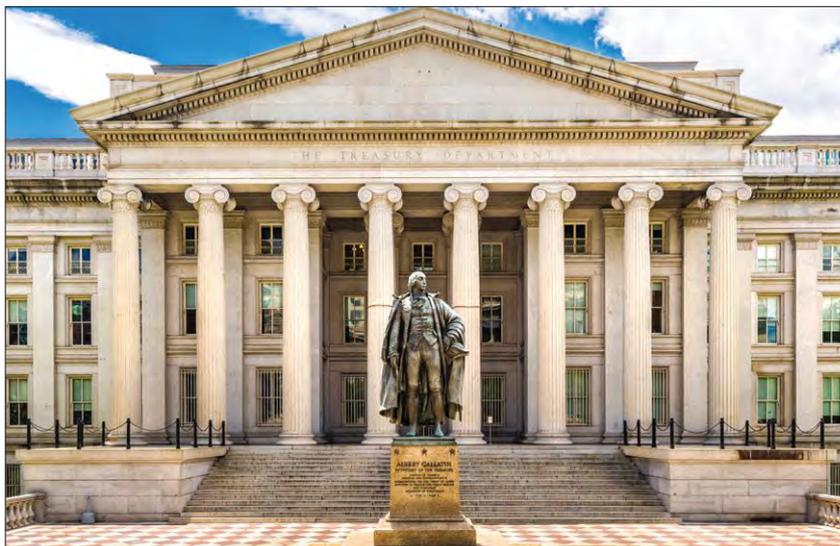
Same-Day ACH Implementation Schedule

When NACHA adopted its rule providing for same-day ACH transactions, it chose to implement the capability in three phases with the following schedule:

- **Phase 1**—Began on September 23, 2016, and required Receiving Depository Financial Institutions (RDFIs) to have funds available from same-day ACH credit transactions at the end of their processing day.
- **Phase 2**—Began on September 15, 2017, and required RDFIs to have funds available from same-day ACH debit transactions at the end of their processing day.
- **Phase 3**—Will become effective on March 16, 2018, and will require RDFIs to have funds available from same-day ACH transactions by 5:00 p.m. local time.

The final regulations adopted the first two implementation phases as of September 15, 2017, and follow NACHA's implementation deadline for the third phase.

The delayed implementation date reflected the coding and reporting changes and testing that were necessary to allow the Bureau of the Fiscal Service's ACH credit-processing systems to process same-day ACH transactions. The federal government did not originate same-day ACH entries prior to September 15, 2017, and any ACH entry received by the government prior to that date was not eligible for same-day settlement. In addition, the Federal Register notice explains that the Bureau of the Fiscal Service is "working with agencies to develop and publish guidance outlining the criteria and procedures to be used for originating same-day entries."



Other Changes

The amended NACHA rules reduced the waiting period between initiation of a prenotification and a "live" entry from six to three banking days. The amendment also modified the NACHA Operating Rules related to Notifications of Change (NOC) to clarify the originator's obligations with respect to an NOC received in response to a prenote. The change permits an originator that has originated a prenotification entry to a receiver's account to initiate subsequent entries to the receiver's account as soon as the third banking day following the settlement date of the prenotification entry, provided that the originating depository financial institution (ODFI) has not received a return or NOC related to the prenotification.

Delayed Rule Change Until April

The one change with a delayed implementation date is for 31 C.F.R. §210.5, where the Treasury is replacing the references to "payroll card" with references to "prepaid account" to require issuers of prepaid accounts to which federal payments are delivered to provide account holders with all of the consumer protections that will apply to a prepaid account under the rules adopted by the Consumer Financial Protection Bureau (CFPB) to implement the Electronic Fund Transfer Act and the Truth in Lending Act. These changes are effective on April 1, 2018, to match the effective date of the CFPB's final rule. ■

State Payroll News You Need to Know



BY LIA CONIGLIO, ESQ.

The following news includes the latest state and local payroll compliance updates from state legislatures and state and local agencies, plus other important state and local requirements affecting payroll professionals.

Rhode Island Enacts Paid Sick Leave

Effective July 1, 2018, the Rhode Island Healthy and Safe Families and Workplaces Act (Act) will require employers to provide certain employees with paid sick leave (PSL) [H.B. 5413, L. 2017]. Currently, Arizona, California, Connecticut, District of Columbia, Massachusetts, Oregon, Vermont, and Washington have laws requiring certain employers to provide PSL, along with several cities and counties. The Rhode Island Department of Labor and Training (DLT) is tasked with enforcing the new PSL requirements.

PSL Accrual

The Act will require employers with 18 or more employees to provide certain employees with one hour of PSL for every 35 hours worked, up to a maximum of 24 hours during calendar year 2018; 32 hours during calendar year 2019; and 40 hours

every year thereafter. Accrual begins on an employee's first day of employment or on the law's effective date (July 1, 2018), whichever is later. Employers can require newly hired employees to wait 90 days before using accrued PSL. Accrued paid sick days will carry over to the following year of employment; however, an employee may use only up to 24 hours of PSL in 2018, up to 32 hours in 2019, and up to 40 hours every year thereafter.

An employer that already has an equivalent PSL program or paid time off (PTO) policy in place does not have to provide additional PSL under the law, so long as the leave can be used for the same purposes and in a manner consistent with the Act.

Front loading permitted. As an alternative to carryover, an employer may pay an employee for unused accrued PSL at the end of one year and provide all required PSL hours for the next year to employees at the beginning of the calendar year (i.e., front loading), available for immediate use.

Tracking. An employer can avoid tracking accrual of PSL over the course of the benefit year if it provides lump sums of PSL or PTO to employees according to specific schedules, even if an employee's hours vary from week to week.

Lia Coniglio, Esq., is Manager of State Payroll Information Resources for the APA.



Top Three Takeaways

As of July 1, 2018, the Rhode Island Healthy and Safe Families and Workplaces Act (Act) will require employers to provide certain employees with PSL.

1. Employers with 18 or more employees must provide certain employees with one hour of PSL for every 35 hours worked, up to a maximum of 24 hours during calendar year 2018; 32 hours during calendar year 2019; and 40 hours every year thereafter.
2. Accrued paid sick days will carry over to the following year of employment; however, an employee may use only up to 24 hours of PSL in 2018, up to 32 hours in 2019, and up to 40 hours every year thereafter.
3. If an employer already has an equivalent PSL program or PTO policy in place it does not have to provide additional PSL under the law, so long as the leave can be used for the same purposes and in a manner consistent with the Act.

Employers that provide 40 or more hours of PTO or vacation to employees that also may be used as PSL, consistent with the Act, are not required to provide additional PSL to employees who use all of their time for other purposes and have need of PSL later in the year, provided that the employer's leave policies make clear that additional time will not be provided.

Payment for Unused, Accrued PSL

An employer will not be required to provide compensation to an employee for unused, accrued PSL upon termination. However, if an employee separates from the employer and is rehired within 135 days from the date of separation, previously unused, accrued PSL must be reinstated. The reinstated employee is entitled to use previously accrued PSL and to begin accruing PSL immediately upon rehire.

Covered Employers

The law defines "employer" as any individual or entity that includes any individual, partnership, association, corporation, business trust, or any person or group of persons acting directly or indirectly in the interest of an employer in relation to an employee, as defined in the Rhode Island Minimum Wage Act, but does not include federal, state, or municipality governments. Employers in the construction industry are not required to provide any PSL to any employees working under a collective bargaining agreement until July 1, 2018.

Employee Exclusions

Licensed nurses are excluded if they: are employed by a health care facility; are under no obligation to work a regular schedule; work only after indicating an availability to work with no obligation to work otherwise; and receive higher pay than that paid to an employee of the same health care facility performing the same job on a regular schedule.

Notice, Posting Requirements

Every employer subject to the Act must keep a summary of it, approved by the DLT, and copies of any applicable wage orders and regulations issued under the Act, posted in a conspicuous and accessible place in or about the premises where any person subject to them is employed.

Enforcement, Penalties

The DLT's Division of Labor Standards will have the power to investigate and enforce the Act. If PSL is unlawfully withheld, an employer is subject to a civil penalty of at least \$100 for the first violation, followed by a fine of \$100-\$500 per violation per

day for every subsequent violation. Employers face additional penalties if the DLT brings a civil action against the employer for violating the law.

Illinois Accelerates Forms W-2 Filing Deadline

The Illinois Department of Revenue (DOR) has finalized a rule change requiring employers to file Forms W-2 with the DOR by January 31, 2018 (previously, they were due on February 15). Most states now have now moved up their due date for Forms W-2 to January 31 [Ill. Adm. Code §100.7300].

Ohio, Rhode Island Offer Tax Amnesty

From January 1, 2018, through February 15, 2018, the Ohio Department of Taxation is authorized to conduct a tax amnesty program for several tax types, including withholding tax. Penalties and half of the interest charges will be waived if the employer pays the outstanding liability and half of the interest due. Qualifying taxes are those that were due and payable as of May 1, 2017, were unreported or underreported, and remain unpaid. More information is available at <http://ohiotaxamnesty.gov> [H.B. 49, L. 2017].

The Rhode Island Department of Revenue is conducting a tax amnesty program that began on December 1, 2017, and will run through February 15, 2018. Interest on any taxes paid for periods covered by the amnesty program will be reduced by 25%. No penalties will be collected. Withholding and unemployment insurance tax will be covered by the program. More information is available at www.taxamnesty.ri.gov [H.B. 5175Aaa, L. 2017]. ■

Public Manners in Government Relations

APA, Task Force Set Role Model Standards

BY ALICE P. JACOBSON, ESQ.

“Civility,” defined by Merriam Webster and the Oxford English Dictionary as “formal politeness and courtesy in behavior or speech,” appears to be missing these days; yet it is an important part of government relations at the APA. In fact, civility plays such a vital role in quality work life that it underpins the APA’s mission to educate leaders about payroll practices and payroll professionals.

One of the most important paths to a positive work life is to ensure that workplace leaders have zero tolerance for abrasive behavior and control their own impulses and responses. The APA’s Government Relations Task Force (GRTF) takes civility seriously, starting with the manner in which members treat each other on conference calls and at meetings. This establishes an environment in which our government partners who participate on the GRTF feel comfortable with sharing information and listening to the APA’s recommendations. Letters, comments, and written statements to federal and state legislators and regulators express interest in the goals they are trying to accomplish. When the APA disagrees with proposals, we explain why and try to offer alternative approaches to help leaders solve problems. Sometimes a simple “please” and “thank you” can make all the difference in grabbing the attention of a decision-maker.

By setting a standard of civility in the GRTF, members become role models for the payroll profession through their APA volunteer service, in their communities, and at work.

Civility and Quality Work Life

In 2013, the *Harvard Business Review* published an article, “The Price of Incivility,” in which the authors reported that over the course of 14 years of polling workers, 98% said they had experienced uncivil behavior at work. In 2011, 50%



of workers reported that they were treated rudely at least once a week. The authors also said that 48% of workers reported that they intentionally decreased their work effort, managers described a 38% reduction in work quality, and 78% of workers stated that they were no longer committed to their organizations because of uncivil behavior. Another report, *Civility in America 2016*, by the firms of Weber Shandwick, Powell Tate, and KRC Research, found that 95% of Americans see civility as a problem, with 70% claiming that incivility has reached crisis levels.

This data is revealing, but not a surprise, when you see, hear, and feel the level of rancor among political, community, and business leaders, the individuals who are supposed to serve as role models. Somehow disagreements of opinion are turned into personal affronts and even physical attacks. The problem is sufficiently widespread that many professional

Alice P. Jacobson, Esq., is Senior Manager of Government Relations for the APA.

and business licensing and certification boards have adopted professional responsibility and ethics codes. APA's Code of Ethics for Fundamental Payroll Certification designees and Certified Payroll Professionals refers to "... ensur[ing] that harmony is maintained through constant concern for the payroll professional's fellow employees." And, "[t]o support one's fellow payroll professionals, both within and outside one's organization."

Defining Civility for Government Relations

Civility is not a new concern. Its definition varies depending on time period and the political viewpoint of the individual offering the definition. Yet, all of the definitions have one underlying vision, which is the ability of people to live in a community. More narrowly, for leaders to listen to each other and reach common goals.

The original term comes from the 14th century Latin word, *civitas*, which translates to a body of organized people or citizens. The term citizen was a description for acceptable behavior required to belong to a group, unlike today when the term is used for legal recognition of nationality. Politeness did not enter the conversation on public behavior until the mid-16th Century.

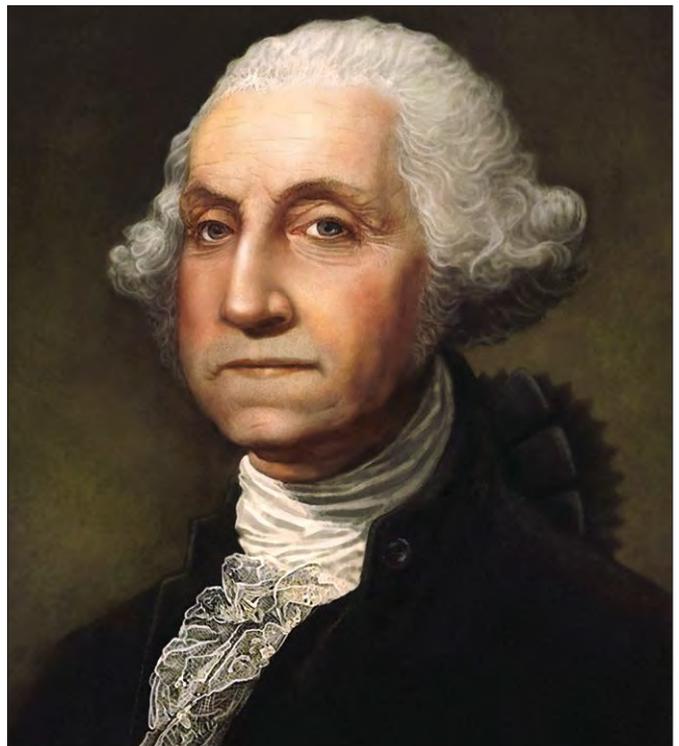
In the United States, at age 16, George Washington wrote a book, *Rules of Civility and Decent Behaviour In Company and Conversation*, with 110 rules on proper public manners. Here are just a few of Washington's rules:

1. Every action done in company, ought to be with some sign of respect, to those that are present.
2. When in company, put not your hands to any part of the body, not usually discovered.
3. Shew nothing to your friend that may affront him.

In founding father Patrick Henry's famous "Give Me Liberty or Give Me Death" speech, he said, "Civility means not seeking to give offense. It does not mean avoiding hard truths because they may offend others." Count on Benjamin Franklin to have described civility even simpler, "If you would be loved, love, and be loveable."

Today in government relations, civility is more than just being loveable. A 2011 HuffPost blog post, "Is Civility Dead?" stated, "Civility is about something far more important than how people comport themselves with others. Rather, civility is an expression of a fundamental understanding and respect for the laws, rules, and norms (written and implicit) that guide its citizens in understanding what is acceptable and unacceptable behavior."

The Institute for Civility in Government (ICG) said, "Civility is claiming and caring for one's identity, needs, and



beliefs without degrading someone else's in the process." The ICG describes civility as more than just politeness, but "disagreeing without disrespect, seeking common ground as a starting point for dialogue about differences, listening past one's preconceptions, and teaching others to do the same."

APA as a Role Model

The most important message from the ICG is that "civility begins with us." This means that when engaging with legislators, payroll professionals should set the tone. Keep in mind that most individuals enter political life because they have an interest in helping people despite cynical views about personal economic gain. The career choice is not easy to make because of pressures on family life where every past mistake becomes public knowledge and the stress that comes with making decisions that impact peoples' lives. Even when disagreeing with proposed legislation, showing an understanding of this career choice is the most effective approach to creating a meaningful dialogue.

In the words of Margaret Mead, an American anthropologist and curator at the American Museum of Natural History in New York City in the 1960s and '70s, "Never doubt that a small group of thoughtful, committed citizens can change the world; indeed it is the only thing that ever has." ■

Ten New Technologies You'll Want to Try ...

BY ROGER A. SMITH, CPP

Everyone loves new technologies. Let me rephrase that, everyone on the Strategic Payroll Leadership Task Force's (SPLTF) Emerging Technologies Subcommittee loves new technologies, but we usually evaluate technologies payroll professionals can use at work. However, here are 10 new technologies you may want to look at for your personal pleasure:

1. Fitness/health tracking devices.

Wristbands and watches from Fitbit, Apple, Garmin, and many others provide detailed tracking of health and fitness data.



2. Streaming devices.

Roku, Google, Amazon, and others assist cord-cutters in getting their televised entertainment via streaming services rather than traditional cable and broadcast TV. Stream your favorite shows from Netflix, Amazon, Hulu, YouTube, television networks, and more.



3. Security cameras.

Concerned about what's going on in your house while you're gone? Security systems from Nest, Arlo, SimpliSafe, Swaan, and many others provide for 24/7 home monitoring from your smartphone.



4. Unmanned aerial vehicles (drones and quadcopters).

You can't have your packages delivered by drone yet, but many people are flying them for fun, photography, or racing.



5. Action cameras.

Speaking of photography, if you spend your days hiking, biking, surfing, and swimming, chances are you've thought about an action camera. New models from GoPro, Polaroid, Garmin, and others are getting better every year.



6. Wireless headphones.



Apple and other smartphone makers have eliminated the headphone jack, so the best solution is wireless headphones. An endless variety of designs, features, and sound quality is available.

7. Digital assistants/home speakers.

Amazon's Echo started the category, Google recently joined in, and the race is on to gain the biggest market share in the home market for human-computer interface. Forget typing into a keypad or pushing buttons on a phone to make calls, access apps, or play music. Thanks to the latest voice-activated technology, you can now do all this and more, simply by talking into a device. Gather news, answer questions, dim lights, find and resize recipes, whatever you need. Now Amazon's Show can actually show you how to do things instead of just telling you! Watch your video flash briefings, listen to music or watch videos, enjoy hands-free, face-to-face calling, or hook it up to your home security cameras or monitoring systems and simply ask Alexa to "show you the front door" to see who's there.



8. Electric bicycles.

A variety of manufacturers are now producing bicycles (or attachments) that augment or replace cyclists' oomph by powering their rides up to 20 mph for more than 30 miles before recharging.



9. Robot construction kits.

What a wonderful way for children to learn about robotics, engineering, and computer programming. Several manufacturers including Little Bits make these kits that allow kids (or adults) to build, program, run, and then tear down and rebuild robots.



10. 4K/HDR televisions.

I didn't want to like the new generation of TVs. There isn't much 4K programming available yet, and they couldn't be much better than my fairly new HD TV. Then I saw one in a friend's home. They are awesome, and the prices are coming down.



Roger A. Smith, CPP, a longtime member of the APA, is the founder of PayrollProf.com that specializes in Payroll Management Consulting. He is a former APA Vice President and currently serves as an APA Ambassador, a Co-Chair of the APA's Strategic Payroll Leadership Task Force (SPLTF) Emerging Technologies Subcommittee, the Board of Contributing Writers for PAYTECH, and is the Detroit Chapter's Webmaster.

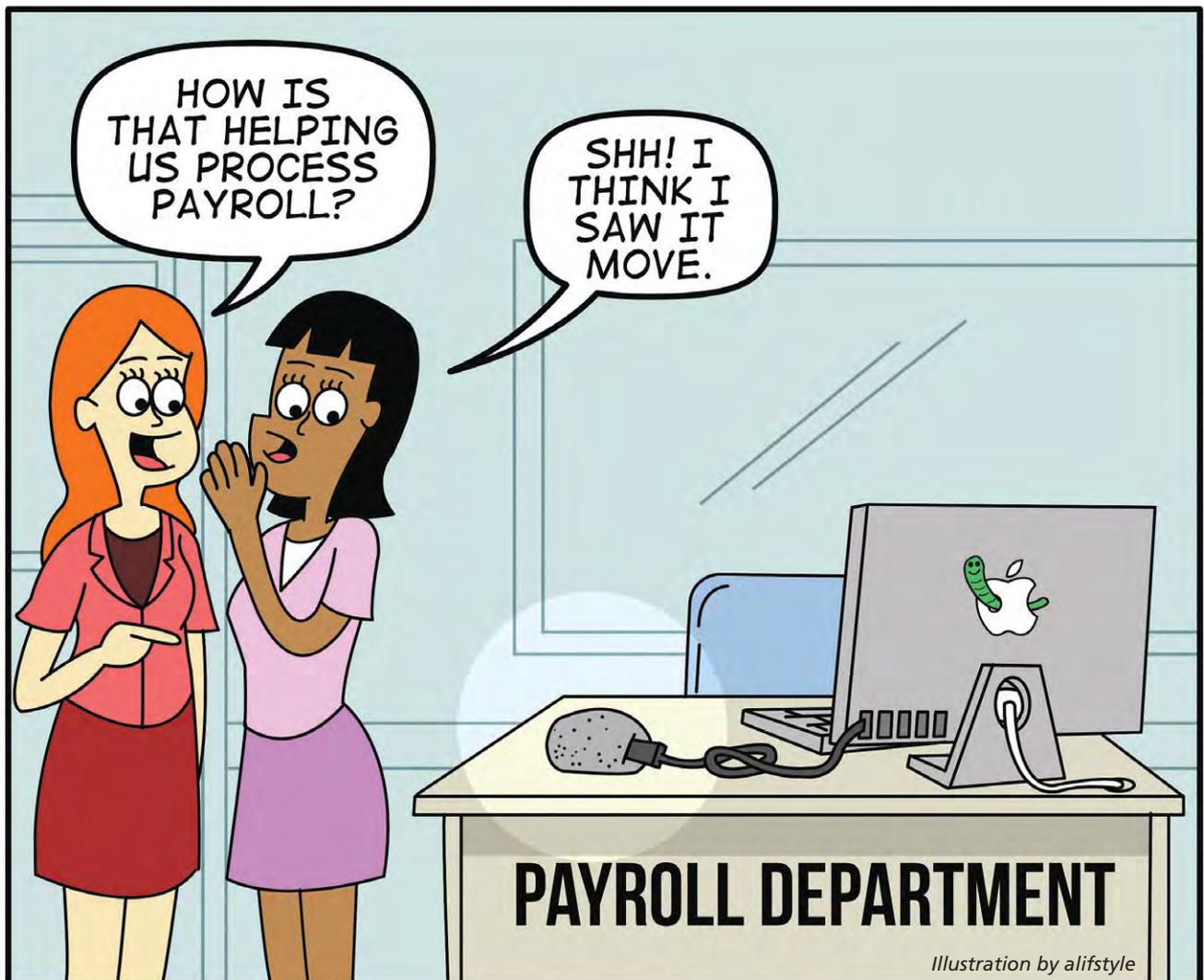
And Four You Won't Need to Try

We do love technology, but there are times when I think we may have gone too far. Now here are four new technologies you can probably do without:

- 1. Intelligent toothbrush.** Several manufacturers are marketing these “Internet of Things” or “connected” toothbrushes as the ideal way to make sure you, or your kids, are brushing your teeth correctly. Really? Save the \$250 bucks and watch the kids yourself!
- 2. USB pet rock.** Yup, it's just what you think it is. A small rock attached to a USB cable that you can plug into your computer. What does it do? The same thing all pet rocks do: nothing!



- 3. Noise-canceling fork.** Do you enjoy your noodles or ramen so much you slurp them loudly? The Verge reports that a company called Nissin created the battery-powered Otohiko fork that claims to detect those huge slurps and then mask the racket using noise-cancellation technology. I think I'll pass on this \$130 worth of technology!
- 4. Pet robots.** These things are multiplying like rabbits. Here's the latest from Sony: Its new Aibo pet robot is “capable of forming an emotional bond with members of the household while providing them with love, affection, and the joy of nurturing and raising a companion.” Give me a break! At a \$1,700 purchase price and \$27/month basic subscription, it costs more than a live pet from the animal shelter and isn't nearly as lovable! ■



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Paychex Introduces New HCM Solutions

Paychex recently announced that it is embedding two new products—Paychex Flex Onboarding Essentials and a do-it-yourself handbook builder—into two of its mid-level human capital management (HCM) bundles at no additional cost to customers.

According to a Paychex Small Business Survey, onboarding and employee handbooks are the top two HR functions that business owners are the least confident in their businesses' ability to effectively manage.



Tom Hammond, Paychex Vice President of Corporate Strategy and Product Management, said the new products demonstrate Paychex's commitment to innovation and delivering solutions.

"Onboarding extends far beyond filling out required government forms," Hammond said. "The right onboarding experience sets the tone for employee engagement from day one. Not only is initiating onboarding through an automated, paperless process efficient, it can also convey an organization's brand, culture, and guiding behaviors—all of which lay the groundwork for a successful employer-employee relationship."

Visit www.paychex.com for more information.

Next Generation of ADP DataCloud Adds AI

Since it launched in 2015, ADP DataCloud has provided a portfolio of data analysis tools for HCM. The next generation of ADP DataCloud started at the end of 2017, increased its use of artificial intelligence (AI) on big data platforms, and became the first HCM vendor to deliver location-specific data insights in a native mobile app.

"By applying AI to an unmatched set of workforce data from businesses around the world, this next generation of ADP DataCloud can offer HR teams newer and faster insights that change the way they do their jobs," said Rich Wilson, Senior Vice President of Product Development for ADP DataCloud. "In the same way that virtual assistants like Siri or Alexa are changing consumer technology, the next generation of ADP DataCloud will work alongside HR professionals and executives, offering to assist them with everyday tasks and providing curated insights to help manage their employees more effectively than ever before."

Visit www.adp.com for more information.



NOVAtime Provides Nu-Pak, Inc. With Workforce Management

NOVAtime Technology, Inc. announced it has established its Workforce Management/Time & Attendance solution for Nu-Pak, Inc., a provider of packaging and warehousing services based in Wisconsin.

According to the company, Nu-Pak will implement NOVAtime's Advanced Schedule Manager (ASM) Module that's equipped with an efficient and robust scheduling system that can auto-populate often chaotic schedules, check employee qualifications, and be changed on the fly.

Tim Manning, Human Resources/Safety Manager at Nu-Pak, said the transition to NOVAtime's ASM has made it more able to meet its needs and expand operations.

"We used to perform all our scheduling through Excel files, which made it very difficult to inform employees of changes to their schedules," Manning said. "Now with ASM, whenever a supervisor makes a change, a notification is automatically sent out to the employee, informing them of the schedule change. It used to take our payroll specialist half of a day to prepare hours for the payroll process. NOVAtime was able to automatically pull the needed information without any need for manual data entry."

Visit www.novatime.com for more information.



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Spotlight on Child Support and Other Garnishments Subcommittee

BY CORRINNE FLORES

What is the full name of the APA committee?

The Government Relations Task Force (GRTF) Subcommittee on Child Support and Other Garnishments.

What is its purpose?

The purpose of the subcommittee is twofold. First, it seeks to affect proposed legislation in an attempt to ensure that new laws and regulations do not negatively impact members and their employers. Second, it encourages government agencies to consider and adopt best practices with regard to wage garnishments. To accomplish these goals, the subcommittee comments on proposed state and federal legislation and also works with government agencies to discuss improvements in the administrative aspect of debt collection. Subcommittee members also have the opportunity to share experiences with other payroll professionals regarding a wide variety of garnishments covering child support, creditor garnishment, student loan garnishment, state and federal tax levies, and bankruptcy.

How often does the committee meet?

The subcommittee meets twice a month, on the first and third Wednesdays. On the first Wednesday, the subcommittee discusses child support issues. The Employer Services Team in the federal Office of Child Support Enforcement (OCSE) regularly participates in these calls. On the third Wednesday, the subcommittee discusses other types of garnishments, such as creditor garnishment, student loan garnishments, and tax levies.

What are you most proud of about being on this committee?

For child support issues, we are most proud of the valuable partnership we have with OCSE's Employer Services Team. We know that 75% of all child support

Corrinne Flores is Agency Liaison Director for ADP and Chair of the APA's Government Relations Task Force Child Support and Other Garnishments Subcommittee.

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is collected by employers through wage withholding. Through this partnership, APA members learn of many new developments in child support withholding, while OCSE is able to remain aware of various issues that employers face that could impede the steady flow of funds from noncustodial parents to their children.

For other garnishments, we are most proud of the five-year effort we undertook with the National Conference of Commissioners on Uniform State Laws (the Uniform Law Commission) to create the Uniform Wage Garnishment Act (UWGA). The UWGA is a model state law that seeks to standardize the wage garnishment process for employers, employees, and creditors. The UWGA provides a framework that is fairer for creditors as well as debtors and their employers who are responsible for the administrative task of garnishing their wages. The GRTF is now focused on providing encouragement and support for states to implement the UWGA through their individual legislative processes.

Why should someone join this committee?

Any member responsible for receiving and processing wage garnishments of any type would want to join our subcommittee. Participating on the subcommittee provides

great opportunities to share experiences, ask questions, and understand upcoming changes. More importantly, it provides the opportunity for payroll professionals to engage with legislators and regulators to improve the manner in which debts are collected through wage withholding.

Name one important accomplishment this committee has tackled.

Engaging with the Uniform Law Commission to create the UWGA is clearly one of the subcommittee's most significant accomplishments. APA members pitched the idea to the Uniform Law Commission and had to convince the commissioners to take on the task of drafting the model act. Over the course of five years, subcommittee members were engaged the entire time to provide insight into the concerns of employers and to ensure that those concerns were addressed in the final product. The process as a whole provided an invaluable experience in civic engagement as members gained firsthand experience in what it takes to craft legislation that considers all stakeholders. It continues to provide lessons in the workings of state legislatures as we work to see the model act become law in those states.

What is one item the committee is working on or one you would like to see the committee achieve?

As mentioned, the subcommittee worked with the Uniform Law Commission as it drafted the UWGA. We have a vested interest in seeing the model act enacted in every state. This is a long-term project that will keep APA members engaged for years to come.

Also, specific to child support, the subcommittee is aware that state agencies could do a much better job of collecting child support from lump-sum payments (e.g. bonus payments, vacation payouts). The subcommittee has begun work with OCSE and state agencies to develop a standardized method of reporting lump-sum payments that will improve collections without being unduly burdensome on employers.

How can a member of the APA join this group?

APA members interested in joining the subcommittee should contact APA's Director of Government Relations Bill Dunn, CPP (bdunn@americanpayroll.org) or APA's Senior Manager of Government Relations Alice Jacobsohn, Esq. (ajacobsohn@americanpayroll.org). ■

Sightseeing Opportunities Galore at National Harbor

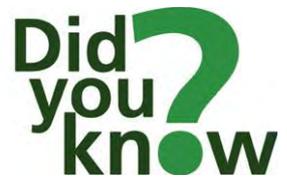
National Harbor, Maryland, host of the APA's 36th Annual Congress, offers many attractions to its visitors. See them all and more on your visit May 15-19, 2018.

The Capital Wheel, National Harbor's iconic Ferris wheel, soars 180 feet above the Potomac River waterfront. Catch a bird's-eye view of the D.C.-Maryland-Virginia region, including the Washington Monument, or take a break at The Flight Deck, the Capital Wheel's attached lounge.

Take a stroll on the beach and see the Awakening, a 72-foot sculpture of a half-buried giant attempting to free himself from the sand. Created in 1980 by J. Seward Johnson, Jr., the interactive art piece is a focal point along the Potomac River and dwarfs tourists, making it a must-have photo opportunity.

Finally, meet the Founding Fathers and other historical figures along American Way. Life-sized statues of former U.S. Presidents, such as George Washington and Abraham Lincoln, extend their hands in greeting to National Harbor visitors. More American icons to find are Frederick Douglass, Rosie the Riveter, and Louis Armstrong.

Visit www.nationalharbor.com and www.apacongress.com for more information. ■



Online Hotline Hot Topics

Share Your Knowledge as a Hotline Volunteer

BY MARISA HUERTA

If giving back to your payroll colleagues is something you've always wanted to do, becoming a volunteer for the Hotline Referral Service might be your 2018 calling.

The hotline is one of the most valuable APA membership benefits. The service helps members get answers to their payroll questions by connecting them with APA member volunteers specializing in 105 different payroll categories.

Currently, 421 volunteers serve on the committee. Email is the sole method of response for 318 volunteers, while five volunteers respond only by phone and the remaining 98 volunteers respond by both email and phone.

The APA's Membership Services department has been able to manage the volume of requests we receive, but we are working to recruit more volunteers to ensure that all categories have adequate representation and to reduce the frequency with which some volunteers have been receiving requests.

The most frequently selected categories are:

1. Tax Specialist
2. Wage and Hour
3. Forms W-2 & 1099
4. Overtime
5. Garnishments

The five categories in need of more volunteers based on number of requests compared to number of volunteers per category are:

1. Tax Specialist
2. Global Resources
3. Wage and Hour
4. Insurance
5. Benefits

By serving as a Hotline Referral Service volunteer, members can utilize their knowledge and skills to give back to their professional community.

"I like volunteering for the Hotline because I really enjoy helping out my payroll peers," said Linda Levesque, CPP, Payroll Specialist at Lindt & Sprüngli, Inc. "It provides me the opportunity to share my knowledge and experience with others, and it challenges me as well. I look at each



question as a potential learning opportunity for myself as well as helping out a fellow payroll practitioner. Volunteering is a great way to connect with other payroll practitioners and gain insight to payroll challenges others face that could impact your payroll one day."

Benefits for volunteers include:

- Becoming more active with the APA
- Sharing your payroll experience with others, thus networking nationwide
- Volunteering on an APA national committee, which traditionally has led to prestigious APA honors such as Meritorious and Special Recognition awards, Payroll Man of the Year and Payroll Woman of the Year, service as an APA officer or director, and more
- Answering questions sharpens the mind and keeps you up-to-date on payroll trends

To volunteer for the Hotline Referral Service, log in to the APA website's "members only" section and go to the "Membership" tab on the left side of the homepage. Then visit the "Online Hotline" tab and click "Become a Volunteer." You can also contact Marisa Huerta at mhuerta@americanpayroll.org to join. ■

Marisa Huerta is Membership Services Manager for the APA.

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