



## WHAT IS THE AMERICAN PAYROLL ASSOCIATION?

The American Payroll Association (APA) is the professional society for payroll professionals, as well as other professionals who service and support the payroll industry.

### INTRODUCTION

There are more than 140 million people in America's work force who receive paychecks throughout the year. Through employment taxes and the payroll withholding system, payroll professionals are responsible for collecting 71% of the gross federal revenues of the United States.

Payroll professionals must know the tax laws of the various levels of government – federal, state, and local – and how they impact the payroll process. Payroll professionals administer the regulations of federal agencies such as the Internal Revenue Service, the Social Security Administration, the U.S. Department of Labor, and the Office of Child Support Enforcement. State and local rules on wage and hour issues, income tax withholding, child support withholding, creditor garnishment, unemployment insurance, disability insurance, workers' compensation, and a variety of other issues add layers of complexity to the payroll professional's compliance mandate. In addition, payroll professionals handle the withholding requirements for a multitude of complex employee benefit plans. A continual upgrading of knowledge and skills is necessary in order to stay abreast of constant legislative and technological change and to produce the payroll accurately and on time. The American Payroll Association serves to help payroll, benefits, accounting, and human resources professionals meet these challenges.

### ABOUT APA

The American Payroll Association was founded to achieve the following objectives:

1. To increase the Payroll Professional's skill level through education and mutual support.
2. To obtain recognition of payroll work as a professional discipline.
3. To represent the Payroll Professional on the federal, state, and local level.
4. To provide public service education on payroll and employment issues.

Since APA was founded in 1982, its membership has grown to more than 21,000 and continues to grow, demonstrating the continuing need for the training, compliance resources, and other services that APA provides.

Payroll professionals at all levels, as well as HR specialists, tax accountants, consultants, and others who interface with payroll, are eligible for APA membership. APA proudly represents a true cross section of the payroll profession, made up predominantly of payroll managers from all 50 states, Washington, DC, and Puerto Rico, with a growing constituency in Canada and other nations. The American Payroll Association offers valuable services, educational events, publications, and products for every payroll professional.

### BENEFITS OF APA MEMBERSHIP

#### **Payroll Currently**

APA's electronic biweekly payroll compliance newsletter is delivered free to members by e-mail as a benefit of APA membership. Now in its 12<sup>th</sup> year, *Payroll Currently* features include "Payroll Solutions," an in-depth Q & A in every issue; "Inside Washington," the latest from APA's Government Relations office; a subject index of this year's issues; and a compliance calendar. A print version, *Payroll Currently Plus*, is available for an annual subscription fee.

#### **Immediate Compliance Updates**

Acting as the payroll professional's liaison to federal and state agencies, APA delivers immediate legislative and regulatory updates to members via e-mail, fax, and at APA's Web site [www.americanpayroll.org](http://www.americanpayroll.org). Members are the first to receive breaking news on federal laws, rules, regulations, and forms.

#### **PAYTECH**

APA's official membership publication, PAYTECH is the industry's primary source for current information about payroll and related fields. The magazine covers payroll management, technology, new and pending legislation, professional development, and trends that are shaping the payroll industry and profession. Each month, PAYTECH also includes updates from APA's Government Relations staff in Washington, DC, the latest on direct deposit, and news from APA chapters.

#### **ePayXpress**

APA's award-winning monthly e-magazine, *ePayXpress* (EPX) presents payroll-related news in a convenient format. Members scan the news in digest form and then click on links in EPX to go to the complete stories hosted on the EPX Web pages. EPX provides the latest news on tax legislation and compliance, updates on payroll technology, links to government agencies and vendors, payroll buyer's guides, news from local chapters, previews of upcoming payroll events, PAY-BACK ONLINE, and much more.

#### **Hotline Referral Service**

APA's Hotline Referral Service, available both online and by telephone, helps members get answers to their payroll questions by connecting them with APA member volunteers specializing in a wide range of payroll topics. *(Any information obtained through APA's networking resources should be considered as reference guidance. Participating members and the American Payroll Association are not engaged in rendering legal, accounting, or other professional advice. Please consult your organization's legal representative or other appropriate official before taking any action.)*

#### **Payroll Education & Compliance Resources**

Members receive discounts on all APA educational offerings, including specialty conferences, training courses, audio seminars, online courses and tutorials, and training software, as well as APA's library of the industry's most trusted publications.



### **APA's Internet Web Site:**

[www.americanpayroll.org](http://www.americanpayroll.org)

APA members have exclusive access to the "Members Only" area of the APA Web site, [www.americanpayroll.org](http://www.americanpayroll.org). This area contains searchable databases of APA's membership directory and chapter listings with contact information. Only members have access to special reports, the payroll compliance calendar, downloadable forms and publications, and online archives of APA member publications, including PAYTECH with its online index. On the public portion of the Web site, you can shop at the APA Store, order APA products, and register online for APA seminars and conferences. The public site also gives ready access to industry updates, APA news, and professional development through PAYBACK, APA's online audio magazine.

### **ListServ**

One of the payroll industry's most powerful research and networking tools, APA's ListServ allows members to exchange ideas on payroll-related issues and to post questions for fellow members to answer. Members instantly share insights on an unlimited range of topics and special circumstances.

### **Representation in Washington, DC**

The APA is your strongest voice in Washington, DC. APA works to influence the legislative and regulatory processes that so greatly impact your daily environment by testifying at Congressional, Treasury, and IRS hearings and meetings. APA also influences the operational and policy decisions of the IRS, SSA, and the Department of Labor by sending representatives to sit on prestigious federal advisory committees and participate in dozens of industry meetings with the government each year. From requesting and receiving changes to employment tax forms to working toward greater simplicity in the federal tax deposit system, APA provides the leadership you expect from your professional association.

### **APA Local Chapters**

More than 125 APA-affiliated Local Chapters located throughout the U.S. operate autonomously within APA national guidelines. Chapters provide members with outstanding networking opportunities, shared information, and professional development resources. Many chapters organize state and regional conferences.

### **APA's Survey of Salaries and the Payroll Profession**

One of the most effective ways to ensure your professional development is in line with your peers is to compare current survey data. Free to active members at time of publication, APA's *Survey of Salaries and the Payroll Profession* is a biennial source of information on compensation and benefits, payroll trends and technology, operations, management and cost data that keeps you abreast of what's happening in payroll departments nationwide. The 2003 edition of the Survey is available while supplies last. The 2005 edition will be published in the fall of 2005.

### **Payroll Education Grants**

Each year, APA awards six Payroll Education Grants to

encourage the professional development of APA members. The largest grant includes one registration and round-trip travel to the APA Congress, registration for any or all APA seminars for one year, and all APA products and publications for one year. APA awards another five grants, two of which provide recipients with free seminar registrations, and three of which provide free copies of *The Payroll Source*. In addition to the APA Payroll Education Grants, Kronos Incorporated awards one Kronos Payroll Education Grant and one Kronos Payroll Publication Grant. Each grant applicant must be an active APA member in good standing with a minimum of 3 years working in the payroll profession. *APA employees and officers, members of the APA Board of Directors, Board of Advisors, and National Speakers Bureau are not eligible for these grants.*

### **National Payroll Week**

[www.nationalpayrollweek.com](http://www.nationalpayrollweek.com)

Founded by APA in 1996, National Payroll Week (NPW) is celebrated each September, kicking off on Labor Day. NPW is a national public awareness campaign with several interrelated goals: To recognize payroll professionals, who see that America's workers are paid accurately and on time; to pay tribute to America's workers for the work they do, the wages they earn, and the taxes they pay; and to focus attention on the payroll withholding system. Through member activities, sponsor support, national advertising, media coverage, industry press, chapter participation, and community involvement, NPW proudly communicates the message, "America Works Because We're Working for America®." NPW's mission of payroll education is supported by its information-packed Web site: [www.nationalpayrollweek.com](http://www.nationalpayrollweek.com).

### **Promoting the Payroll Profession in the Business Community and to the Public**

APA continually strives to increase awareness of the importance of payroll and the payroll professional's role in the U.S. business community and among the general public. Developing cooperative relationships with related associations in the human resources, accounting, tax, and finance arenas; advertising in major business publications; educating the public through the *Working to the Beat* video and *Your Paycheck* booklet and video; and promoting payroll through National Payroll Week – all are examples of steps APA has taken toward accomplishing this goal. Frequently APA is called upon by national media to provide perspective on payroll and related issues.

### **The Annual Report of the American Payroll Association**

The Annual Report contains a wealth of information about the Association, including Directors, Officers, APA members participating nationally, a Local Chapter pictorial, as well as the APA yearly financial statements, and special surveys and reports. Published each summer, it is sent to all current members.

### **CERTIFYING PAYROLL CAREER SUCCESS**

The American Payroll Association offers two professional certifications: Fundamental Payroll Certification (FPC) and



Certified Payroll Professional (CPP).  
[www.americanpayroll.org/certi.html](http://www.americanpayroll.org/certi.html)

### **Fundamental Payroll Certification (FPC)**

The Fundamental Payroll Certification (FPC) is an exam-based certification designed specifically for (1) entry-level payroll practitioners; (2) payroll, HR, and finance consultants; (3) sales, service, and technology professionals interfacing with payroll operations; and (4) systems analysts and engineers developing and implementing payroll software solutions. The FPC designation is attained by individuals who possess payroll knowledge, not experience – thus there is no eligibility requirement that must be fulfilled to take the FPC exam. The FPC exam content outline features comprehensive coverage of payroll fundamentals, including operations, paycheck concepts, tax reporting and accounting, and professional payroll skills and responsibilities. Preparation for the FPC exam will broaden an individual's payroll knowledge base and increase his or her confidence as a payroll practitioner. Whether interested in validating the understanding of payroll fundamentals, taking the first important step toward CPP certification, or reinforcing legitimacy to clients, the designation is a significant opportunity to enhance an individual's career.

The FPC designation is valid for three years. To retain FPC certification, 60 Recertification Credit Hours (RCHs) relevant to payroll during the three-year period subsequent to passing the exam must be accumulated or the Certification Exam must be retaken during the third year. There are currently more than 2,000 FPCs nationwide.

### **Certified Payroll Professional (CPP)**

The Certified Payroll Professional (CPP) designation is an exam-based certification attained by individuals who possess a high level of professional competency through both the acquisition of knowledge and direct payroll experience. Prior to sitting for the exam, a CPP candidate must verify employment in the payroll profession preceding the exam date. Established in 1985 to obtain recognition of payroll as a profession, the CPP designation has accomplished that original goal. Today, the recipient of the CPP designation is viewed as a highly qualified payroll professional with the expertise necessary to interface with human resources, benefits, tax reporting, MIS, and many other company functions. The CPP designation indicates that an individual has the experience and skills necessary to provide strategic payroll management and support to facilitate a company's overall business goals. The CPP exam presumes that candidates have performed higher-level payroll functions, as well as management functions, during their careers.

The CPP designation is valid for five years. To retain the CPP certification, 120 Recertification Credit Hours (RCHs) relevant to payroll during the five-year period subsequent to passing the exam must be accumulated or the Certification Exam must be retaken during the fifth year. There are currently more than 9,000 CPPs nationwide.

Both the FPC and CPP designations support the recognition of payroll as a profession. Review the certification handbook, consider the requirements, and choose the certification that most

appropriately reflects your experience and professional level. A copy of the FPC and CPP Handbooks can be downloaded from the APA Web site at [www.americanpayroll.org/certi.html](http://www.americanpayroll.org/certi.html) or requested from APA's certification office at (210) 226-4600, ext. 238. Each year the exams are administered during two testing periods, one in the spring and another in the fall.

### **MEASURING PAYROLL KNOWLEDGE**

#### **APA's Payroll Knowledge Assessment Calculator**

If you work in payroll operations or in support of the payroll industry, APA's Knowledge Assessment Calculator can revolutionize your ability to measure and manage knowledge in your payroll department. This convenient Web-based tool offers three online assessments that calculate your level of payroll knowledge over a range of core competencies. Assessments may be purchased individually, or managers may make a group purchase of assessments for every member of the payroll department. Immediately after completing an assessment, you are provided individual training recommendations targeted to the knowledge gaps identified in your assessment results. The Group Administrator of a group KAC receives each individual's assessment results as soon as the member of the group completes his or her assessment. The Group Administrator also receives each individual's targeted training recommendations. This versatile calculator has many practical applications – to enhance your professional development, to assist with performance appraisals and applicant screening, and to improve your payroll department's efficiency. Discounts are available on the purchase of multiple assessments. For more information and to register for an assessment: [www.PayrollKAC.com](http://www.PayrollKAC.com)

### **EDUCATIONAL EVENTS AND PROFESSIONAL DEVELOPMENT**

APA sponsors professional seminars ranging from payroll basics to advanced payroll management practices. Annually, APA offers more than 300 professional seminars in major cities nationwide. Participants earn Recertification Credit Hours (RCHs) or Continuing Education Units (CEUs) applicable to recertification for the Certified Payroll Professional (CPP) and/or the Fundamental Payroll Certification (FPC) designation, or they earn Continuing Professional Education (CPE) credits applicable to recertification as a Certified Public Accountant. The following is a list of conferences and classes offered by APA:

#### **CONFERENCES**

[www.americanpayroll.org/conf.html](http://www.americanpayroll.org/conf.html)

#### **APA Annual Congress**

##### **2005: May 1 - 5, San Diego, California**

The year's foremost payroll educational event, APA's 23<sup>rd</sup> Annual Congress features more than 100 workshops, outstanding guest speakers, including government officials and industry experts, the largest payroll exhibit hall, and unlimited opportunities to network with your professional peers. For more information: [www.americanpayroll.org/congress.html](http://www.americanpayroll.org/congress.html)



**An APA Leadership Forum:  
2005 Payroll Best Practices  
2005: August 10 - 12, Las Vegas, Nevada**

This three-day forum covers the leadership skills and best practices required to optimize the performance of your payroll department. Leaders in the industry will teach you how to improve the cost-effectiveness and efficiency of your payroll operations. The curriculum is specifically designed for payroll directors and managers, accounting managers, tax directors, compliance officers, controllers, chief financial officers, corporate treasurers, and HR directors and managers. For more information:  
[www.americanpayroll.org/forum/bestpractices.html](http://www.americanpayroll.org/forum/bestpractices.html)

**19th Annual Educational Institutions  
Payroll Conference  
2005: October 16 - 19, TBD**

This three-and-a-half-day event focuses on legislative and regulatory compliance issues impacting payroll professionals working in the higher education community. The conference curriculum addresses nonresident alien taxation, visas, fringe benefits, employee eligibility, travel expenses, and much more. For more information: [www.americanpayroll.org/eipc/eipc.html](http://www.americanpayroll.org/eipc/eipc.html)

**Capital Summit  
2005: March 11, Washington, DC**

Learn about the hottest, still-developing payroll legislative and regulatory issues from the insiders in our nation's capital! Representatives from the White House, IRS Chief Counsel's Office, and the Federal Reserve Board will offer their unique perspective on payroll-related issues. In addition, leading officials from the IRS, SSA, U.S. Citizenship and Immigration Services, and the Office of Child Support Enforcement will tell you about the latest initiatives in their agencies impacting your payroll process. For more information,  
[www.americanpayroll.org/summit.html](http://www.americanpayroll.org/summit.html)

**COURSES - PROGRESSIVE PAYROLL TRAINING  
[www.americanpayroll.org/class.html](http://www.americanpayroll.org/class.html)**

**Calculating Paychecks**

New for 2005, this information-packed, one-day course covers payroll basics through hands-on exercises on the fundamental payroll rules, procedures, and calculations required to create accurate paychecks. An excellent preparation for the Fundamental Payroll Certification (FPC) exam. Twenty seminars are offered nationwide in March 2005. For more information: [www.americanpayroll.org/calcpay.html](http://www.americanpayroll.org/calcpay.html)

Collectively, the following three payroll training courses cover the complete range of topics tested on the Certified Payroll Professional (CPP) exam. They also provide a solid foundation in the knowledge, skills, and abilities required of all payroll practitioners.

**Payroll Practice Essentials**

This flexible three-day program teaches you the basic payroll skills and the competencies required to produce accurate paychecks, ensure payroll compliance, and improve job performance. Attend both Part One and Part Two for the complete

program, or either part separately. Part One, a one-day introductory course for those new to payroll, covers basic paycheck calculations through hands-on exercises. Part Two is a two-day course for those more experienced in payroll, covering more complex paycheck calculations, taxation concepts, and the completion of various tax forms. The 2005 schedule offers 40 classes nationwide. For more information: [www.americanpayroll.org/essentials.html](http://www.americanpayroll.org/essentials.html)

**Comprehensive Payroll & Tax Compliance**

This three-day course covers a wide range of compliance issues, including fair labor standards, taxation, and benefits' impact on payroll. Participants learn how various court decisions and IRS and Department of Labor rulings affect payroll compliance. The next step for those who have completed *Payroll Practice Essentials*, this course is designed for payroll professionals, HR specialists and team leaders, benefits, compensation, and tax accounting professionals experienced in payroll who want to advance their compliance knowledge to a higher level. The 2005 schedule offers 20 classes nationwide. For more information: [www.americanpayroll.org/compliance.html](http://www.americanpayroll.org/compliance.html)

**Strategic Payroll Practices**

This two-day course provides insightful perspectives on complex payroll taxation topics, operational effectiveness, employee development, emerging technologies, and more. *Strategic Payroll Practices* is designed for experienced payroll professionals who oversee, or aspire to oversee, their organization's payroll operations, as well as those preparing for the Certified Payroll Professional (CPP) exam. Ten classes are offered nationwide in 2005. For more information: [www.americanpayroll.org/strategic.html](http://www.americanpayroll.org/strategic.html)

**APA's PAYROLL LEARNING CENTERS**

APA's Payroll Learning Centers, located in Las Vegas, Nevada, and San Antonio, Texas, offer the ultimate hands-on learning experience. Both facilities feature state-of-the-art computer classrooms with high-speed voice, data, and video networks, as well as an ergonomically designed PC workstation for each student. The Payroll Learning Centers host four intensive APA seminars: Payroll 101, 201, 250, and 270.

**Payroll 101: The Standard Foundation of Payroll Administration**

Designed for those entering the payroll profession or for those who have limited experience, the five-day curriculum provides students with an understanding of the basic payroll procedures, processes, and terminology as well as the laws and regulations impacting payroll. Practical experience is gained through hands-on written and computer-based exercises that allow each participant to work through actual forms and payroll calculations. All Payroll 101 classes are held at APA's Payroll Learning Centers; for 2005, four classes are offered in San Antonio and seven in Las Vegas. For more information: [www.americanpayroll.org/payroll101.html](http://www.americanpayroll.org/payroll101.html)

**Payroll 201: The Payroll Administration Course**

This comprehensive, five-day course provides students with intensive, advanced, hands-on training on complex payroll functions and regulations. Topics include how the payroll



function impacts the accounting, benefits, and human resources departments, as well as more complicated legal issues such as benefits taxation, third-party sick pay reporting, and involuntary deductions. The course provides proven practices for managing a cost-effective payroll department. All Payroll 201 classes are held at APA's Payroll Learning Centers, with nine taught in San Antonio and nine in Las Vegas during 2005. Select classes in the spring and fall at both locations allow preregistered students the opportunity to take the Certified Payroll Professional (CPP) exam at the end of the weeklong course. For more information: [www.americanpayroll.org/payroll201.html](http://www.americanpayroll.org/payroll201.html)

### **Payroll 250: Payroll Administration in Canada**

Taught by a leading Canadian payroll expert, this is a hands-on, comprehensive course providing a solid foundation in the basics of Canadian payroll management – information essential to maintaining compliance while meeting the challenges of cross-border payrolls. Canadian employment regulations, government agency requirements, tax-filing requirements and deadlines, and labor standards are covered in detail in the five-day course. All Payroll 250 classes are taught at APA's Payroll Learning Centers, with two classes offered in San Antonio and two in Las Vegas during 2005. For more information: [www.americanpayroll.org/payroll250.html](http://www.americanpayroll.org/payroll250.html)

### **Payroll 270: Implementing Payroll Best Practices**

The newest offering from APA's Payroll Learning Centers, this interactive seminar provides personalized hands-on training in developing a best practices plan. Using real-life case studies and examples, participants will find out how to identify, select, and implement payroll best practices. All Payroll 270 courses are taught at APA's Payroll Learning Centers. Offered April 11-13 in San Antonio, and June 20-22, August 29-31, and October 17-19 in Las Vegas, this course's holistic approach provides the methodologies, tools, and understanding needed to turn current payroll practices into payroll best practices. For more information: [www.americanpayroll.org/payroll270.html](http://www.americanpayroll.org/payroll270.html)

## **SPECIALIZED SEMINARS**

[www.americanpayroll.org/class.html](http://www.americanpayroll.org/class.html)

### **Payroll Tax Forum**

The *Payroll Tax Forum* is APA's critical mid-year update, including the latest payroll compliance changes emanating from Congress and federal agencies, such as the IRS, SSA, DOL, and U.S. Citizenship and Immigration Services. This comprehensive, one-day program will prepare you to deal proactively with the burden of these changes and keep your organization in compliance. Topics covered include new requirements for nonqualified deferred compensation, revisions to forms and publications, plus many more. The 2005 schedule offers 35 seminars nationwide in June. For more information: [www.americanpayroll.org/taxforum.html](http://www.americanpayroll.org/taxforum.html)

### **Preparing for Year-End and 2006**

With more than 100 sessions offered nationwide during October and November 2005, these one-day seminars provide the latest regulatory news and compliance updates – all the

information needed for smooth year-end processing and a seamless start to the new year. In addition to the general seminars, special curricula are presented in selected cities for Government/Public Sector employers, professionals in the Accounts Payable/Disbursements field, and those handling Year-End payrolls in Canada. For more information: [www.americanpayroll.org/yearend.html](http://www.americanpayroll.org/yearend.html)

### **Garnishments Forum**

APA's Garnishments Forum provides a detailed overview of both federal and state garnishment laws and their impact on the payroll process. This one-day seminar covers how to handle multiple orders and out-of-state orders, how to calculate the amount to withhold from the employee's pay, and much more. Twenty sessions are offered nationwide in August 2005. For more information: [www.americanpayroll.org/garnish.html](http://www.americanpayroll.org/garnish.html)

### **Payroll Issues for Multi-State Employers**

This one-day seminar is designed to help professionals responsible for compliance when processing payroll in more than one state. Topics include determining state residency and nonresident withholding, out-of-state child support withholding orders, and much more. Twenty-five sessions are offered in April 2005. For more information: [www.americanpayroll.org/multistate.html](http://www.americanpayroll.org/multistate.html)

### **Mergers & Acquisitions Forum**

This seminar is tailored to the payroll professional whose company has recently undergone, or is about to undergo, a merger or acquisition. Participants will learn how to comply with legislation preventing SUTA dumping, what must be examined during the pre-merger due diligence period, and more. Included is a thorough review of critical federal and state information to help ensure that all the proper steps are taken to maintain compliance during a merger or acquisition. Five one-day courses are available nationwide in 2005. For more information: [www.americanpayroll.org/mergers.html](http://www.americanpayroll.org/mergers.html)

### **Payroll System Selection and Implementation**

This two-day course is designed for organizations that are planning to implement a new payroll system. This one-of-a-kind course presents detailed information for planning, selecting, and implementing a new payroll system. Step-by-step guidelines are provided for the entire system selection process, from why a new system is needed to developing training materials and training the users. All three seminars offered nationwide are taught by payroll professionals who have led successful payroll system implementations. For more information: [www.americanpayroll.org/systems.html](http://www.americanpayroll.org/systems.html)

## **PAYROLL TRAINING AUDIO SEMINARS**

APA's 2005 *Payroll Training Audio Seminar Series* presents the latest on important payroll, human resources, and benefits topics. Fourteen toll-free seminars are scheduled throughout the year, with special topics added as the need arises. Without leaving the office, you can update your knowledge while accumulating recertification credit hours or studying for APA certification exams. A new option allows individuals who preregister as listening participants to listen in on an audio seminar



with a registered participant and earn credit for continuing education. Select archived audio seminars are available online. For more information: [www.americanpayroll.org/audio.html](http://www.americanpayroll.org/audio.html)

### **COMPUTER-BASED PAYROLL TRAINING** **PayTrain® 2005**

APA's computer-based payroll training program designed specifically for the payroll profession, *PayTrain 2005* addresses every aspect of payroll: payroll basics, fundamentals of payroll practice, federal taxation, recordkeeping, payroll accounting, and payroll management. The interactive program features a series of lessons, exercises, and games that include practical case-study scenarios. It is an excellent resource for payroll professionals of any level and ideal for those preparing for the Certified Payroll Professional (CPP) examination. A new edition is available each spring. For a free demonstration program and more details: [www.americanpayroll.org/paytrain.html](http://www.americanpayroll.org/paytrain.html)

### **APA's ePayroll Learning Center - Web-Based Training Options**

[www.learnpayroll.com](http://www.learnpayroll.com)

#### **Fundamentals of Payroll**

Available exclusively through APA's ePayroll Learning Center, *Fundamentals of Payroll* is a Web-based course for individuals interested in increasing basic payroll knowledge and for those preparing for APA's Fundamental Payroll Certification (FPC) exam. There are two learning options. Progress through the course on your own with the self-directed option, or complete the course under the online guidance of an experienced APA instructor by choosing the instructor-assisted option. For a free demonstration program or to order online: [www.learnpayroll.com](http://www.learnpayroll.com)

#### **Online Payroll Training Tutorials**

Offered exclusively through APA's ePayroll Learning Center, *Online Payroll Training Tutorials* are topical modules that present the very latest information on select payroll subjects. Each tutorial takes 4 to 6 hours to complete and includes a pre-test, lessons, application exercises, and a post-test. Current tutorials include Garnishments, Stock and Stock Options, Pension Plans, and Cafeteria Plans. For a free demonstration program or to enroll: [www.learnpayroll.com](http://www.learnpayroll.com)

### **PUBLICATIONS**

[www.americanpayroll.org/pubs2.html](http://www.americanpayroll.org/pubs2.html)

#### **The Payroll Source®**

A comprehensive textbook and leading desk reference written with APA's payroll and employment law expertise, *The Payroll Source* details all essential aspects of payroll administration – from the most fundamental forms and regulations to complex benefits taxation and reporting, and international payrolls. Presented in easy-to-read language using examples, case studies, and chapter review questions and problems, this indispensable text is also an excellent study tool for the Certified Payroll Professional (CPP) exam. The hardcover text is accompanied by additional resources on a companion CD and in a softcover appendix. A new edition is available early each year; a supplement with updates is issued each spring.

View table of contents:

[www.americanpayroll.org/books/source.html](http://www.americanpayroll.org/books/source.html)

#### **APA's Guide to State Payroll Laws**

This text contains information on the major payroll-related laws and regulations in all 50 states, plus the District of Columbia and Puerto Rico – making it an essential reference for payroll professionals who process payroll in more than one state. Complement this softcover volume with a biweekly subscription to APA's *PayState Update* newsletter to keep your state compliance information current throughout the year. A new edition of the guide is published each spring. View table of contents: [www.americanpayroll.org/books/stateguide.html](http://www.americanpayroll.org/books/stateguide.html)

#### **Federal Payroll Tax Laws and Regulations**

This text contains the payroll-related sections of the Internal Revenue Code and IRS Regulations, to help you quickly document your decisions about payroll policies and procedures. Included are the American Jobs Creation Act of 2004, Jobs and Growth Tax Relief Reconciliation Act of 2003, electronic Forms W-2, and catch-up contributions for 401(k) plans. An updated edition is published each spring. View table of contents: [www.americanpayroll.org/books/fedregs.html](http://www.americanpayroll.org/books/fedregs.html)

#### **Federal Payroll Non-Tax Laws and Regulations**

This text contains the payroll-related sections of federal laws and regulations from the United States Code and the Code of Federal Regulations. A perfect companion to *Federal Payroll Tax Laws & Regulations*, this manual allows you to quickly reference the Fair Labor Standards Act (Wage-Hour Law), Family and Medical Leave Act, Immigration Reform and Control Act, the new white collar exemption regulations, and more, along with the regulations implementing them. An updated edition is published each spring. View table of contents: [www.americanpayroll.org/books/fedregs2.html](http://www.americanpayroll.org/books/fedregs2.html)

#### **Research Ready CD**

APA's *Research Ready CD* includes the complete text of four of APA's most popular books: *The Payroll Source*®, *APA's Guide to State Payroll Laws*, *Federal Payroll Tax Laws and Regulations*, and *Federal Payroll Non-Tax Laws and Regulations* – with cross-reference links among all four. A click of your mouse can instantly link you from the explanation of a payroll issue in *The Payroll Source* to the exact wording of the law or government agency regulation governing the payroll procedures you've just read about. This product provides seamless integration of important payroll information with a variety of search, view, and print options. Site licensing is available. The CD is updated each spring.

#### **APA's Guide to Federal and State Garnishment Laws**

Offered as either an electronic portable document format (PDF) file for posting on your computer or as a print publication, *APA's Guide to Federal and State Garnishment Laws* gives you the information you need to confidently process federal tax levies, child support withholding orders, creditor garnishments, bankruptcy orders, and other wage withholding orders. The text also features easy-to-read state charts covering all aspects of child support withholding orders and creditor garnishments. A

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new edition is published each spring. View table of contents: [www.americanpayroll.org/books/garnishguide.html](http://www.americanpayroll.org/books/garnishguide.html)

### **APA's Guide to Federal and State Wage & Hour Laws**

Available as either an electronic portable document (PDF) file or as a print publication, *APA's Guide to Federal and State Wage & Hour Laws* covers what you need to know to comply with federal and state laws governing minimum wages, overtime, exempt vs. nonexempt employees, child labor restrictions, and much more. Important state requirements are presented in easy-to-read charts. A new edition is published each spring. View table of contents: [www.americanpayroll.org/books/wagehourguide.html](http://www.americanpayroll.org/books/wagehourguide.html)

### **PayState Update**

*PayState Update* is the only biweekly newsletter dedicated exclusively to state and local compliance news and issues. It's a must-have research tool for payroll departments processing payroll in more than one state. The publication includes in-depth articles and analyses of payroll-related news from all 50 states. The subscription includes a looseleaf binder for storing issues and topical indexes delivered quarterly. View a sample issue: [www.americanpayroll.org/books/paystate.html](http://www.americanpayroll.org/books/paystate.html)

### **Payroll Practice Fundamentals**

*Payroll Practice Fundamentals* is a comprehensive resource text that provides the basics for those new to payroll. In addition to the print publication, selected chapters are available as separate electronic portable document (PDF) files for posting on your computer. Each chapter covers a specific aspect of payroll administration and includes review questions and a quiz. Written plainly and concisely, this book covers the content outline for the Fundamental Payroll Certification (FPC) exam and includes a practice exam. A new edition of the book is published each spring. View table of contents: [www.americanpayroll.org/books/fundamentals.html](http://www.americanpayroll.org/books/fundamentals.html)

### **Guide to Global Payroll Management**

This comprehensive publication consolidates in one text the critical compliance guidelines needed by those responsible for managing and administering payrolls across international borders. Included is clear, current, and accurate information on international benefits, wage and tax withholding, reporting requirements, U.S. immigration law and visa requirements, essential IRS international forms and tables, and country-by-country payroll tax and treaty summaries. A new edition is published every other summer. View table of contents: [www.americanpayroll.org/books/global.html](http://www.americanpayroll.org/books/global.html)

### **The Guide to Successful Direct Deposit**

Written by members of APA's Automated Clearing House Committee, this text provides thoroughly researched and proven steps for selling, implementing, and administering the direct deposit process within an organization. Included are the federal and state laws and regulations governing direct deposit, electronic paystubs, and more. A new edition is published each spring. View table of contents: [www.americanpayroll.org/books/deposit.html](http://www.americanpayroll.org/books/deposit.html)

### **APA Basic Guide to Payroll**

A handy desktop reference, *APA Basic Guide to Payroll* is an excellent resource for those new to payroll as well as those in upper management who need a quick reference guide. This loose-leaf book is published each December and updated each spring with a supplement incorporating the year's latest changes affecting payroll. View table of contents: [www.americanpayroll.org/books/basicguide.html](http://www.americanpayroll.org/books/basicguide.html)

### **Your Paycheck**

*Your Paycheck* concisely answers basic questions about employment laws and common payroll topics, including withholding, FICA, and W-4s. Written in easy-to-understand language, this popular book is widely used to educate wage earners, both employees and the wider public. Conveniently offered as a multi-user licensed electronic PDF file for posting on your corporate Intranet or Web site, or as a print publication. Making this resource available electronically to employees can reduce costly and time-consuming employee calls and questions to the payroll department. View table of contents: [www.americanpayroll.org/books/paycheck.html](http://www.americanpayroll.org/books/paycheck.html)

### **The History of Payroll in the U.S.**

Entertaining and informative, *The History of Payroll in the U.S.* is a journey through payroll's heritage, exploring its people, organizations, and historical milestones. This definitive chronicle celebrates payroll as one of the most fundamental processes of American enterprise. Included are more than 300 photos and illustrations! For more information: [www.americanpayroll.org/books/history.html](http://www.americanpayroll.org/books/history.html)

### **EDUCATIONAL VIDEOS**

[www.americanpayroll.org/pubs2.html](http://www.americanpayroll.org/pubs2.html)

### **Your Paycheck**

APA's most widely distributed video, *Your Paycheck* is both a training resource for the payroll department and a tool to educate employees about their paychecks. It answers basic questions about Form W-4, FICA, withholding, deductions, and many other payroll topics. The VHS video runs approximately 12 minutes.

### **Working to the Beat - Understanding Your Payroll Check**

The award-winning *Working to the Beat* video is used by schools and companies nationwide to educate newcomers to the workforce on the basics of payroll and paychecks. This informative and entertaining video follows a group of high school friends working in their first jobs. The VHS video runs approximately 19 minutes and includes an 8-page printed supplement.

If you would like additional information on the American Payroll Association and its activities, please visit [www.americanpayroll.org](http://www.americanpayroll.org) or contact APA Membership Services by e-mail at [apa@americanpayroll.org](mailto:apa@americanpayroll.org) or call (210) 224-6406 (M-F, 8 a.m. - 6 p.m., CT).