



**AMERICAN
PAYROLL
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BASIC
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TO
PAYROLL**



Delores Risteau
Joanne Mitchell-George

 **Wolters Kluwer**

Apa Basic Guide To Payroll

**Joanne Mitchell-George, Delores
Risteau**



Apa Basic Guide To Payroll:

APA Basic Guide to Payroll Joanne Mitchell-George, Delores Risteau, 2020-12-17 American Payroll Association

APA Basic Guide to Payroll 2021 Edition Payroll professionals need to be 100 percent compliant with a host of legislative and regulatory requirements The 2021 Edition of the American Payroll Association Basic Guide to Payroll gives you guidance you can rely on plain English jargon free explanations of the latest laws regulations rulings and IRS Department of Labor and Social Security Administration pronouncements The 2021 Edition of the American Payroll Association Basic Guide to Payroll is an invaluable resource that helps you stay up to date answer employees questions and train your staff The 2021 Edition of the American Payroll Association Basic Guide to Payroll keeps you current on the latest payroll laws regulations and other developments including Box by box instructions to complete the 2020 Form W 2 see Chapter 3 Updates on how COVID 19 has affected Payroll see Chapter 2 including guidance on How to claim the COVID 19 credits Impact on payroll tax forms DOL clarification on when school is considered in session How to treat the deferral of employee and employer Social Security tax Extension of student loan relief Temporary procedures for completing Form I 9 Wage and Hour Division s suggestion on tracking hours of teleworkers see Chapter 2 Update on FUTA reduction states see Chapter 9 2021 Social Security taxable wage base see Chapter 8 An explanation of computational bridge entries which allow employers to treat Forms W 4 from 2019 and earlier as if the employees had provided the redesigned Form W 4 see Chapter 5 Calendar of 2021 due dates for Payroll Appendix C Update on the fluctuating workweek method including final regulations and a case see Chapter 11 Synopsis of a significant court ruling on joint employment see Chapter 2 Line by line instructions on how to complete the fourth quarter Form 941 Form 941 X and 2020 Form 944 and their respective Worksheets 1 see Chapter 8 New reporting requirement on Forms W 2 for employees who took coronavirus related leave see Chapter 3 2021 indexed benefit amounts see Appendix A Update on how to request an extension of time to furnish employees with their Forms W 2 and a reduced extension of time when the request is granted see Chapter 3 Additional guidance about Form 7200 see Chapter 2 How the Paycheck Protection Program Flexibility Act affects Payroll see Chapter 2 Pension limits for 2021 see Chapter 2 Electronic filing requirement for 2020 Forms W 2 see Chapter 3 DOL s guidance about timekeeping that s even more important in light of the pandemic see Chapter 7 Explanation of proposed regulations about a five part test for worker classification for wage and hour purposes see Chapter 10 An example of how Payroll is using artificial intelligence see Chapter 12 IRS warning about a direct deposit scheme see Chapter 7 DOL guidance on whether virtual or distance learning is considered as school is in session see Chapter 11 2021 per diem rates see Appendix D How technology can help with faster more accurate payroll processing see Chapter 12 Tax consequences when an employee donates leave under an employer s program for the relief of victims of the COVID 19 pandemic see Appendix A Wage and Hour Division guidance on paying overtime to employees who work unscheduled hours see Chapter 11 Explanation of a new DOL ruling on counting push money toward the minimum wage see Appendix A 2021

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