



Prepare to Pass APA's Certification Exams with PayTrain

Date: Wednesday, April 18, 2018

Time: 1:00 – 2:00 p.m. ET • 12:00 – 1:00 p.m. CT
• 11:00 a.m. – 12:00 p.m. MT • 10:00 – 11:00 a.m. PT

Webinar Leaders:

Mike Downs, APA Learning Systems
Larry White, CPP, APA Director of Payroll Training

Upcoming Webinar: Payroll Issues for Multi-State Employers (4-Part Series) – Wednesday, April 25; Friday, April 27; Wednesday, May 2; Friday, May 4, 2018

For more information:

https://www.americanpayroll.org/product-finder?sort=startdateasc&it=product&delivery_methods=1%7CWebinar

Helpful Tips when participating in Webinars:

- Be prompt. The program begins at 1:00 p.m. ET.
- To avoid missing the beginning of the webinar we suggest you connect to the program at least 10 minutes prior to start time. You are allowed to connect up to 15 minutes prior to the scheduled start time.
- The audio portion of this webinar is streamed through your computer speakers or attached speaker. To ensure all connections will work prior to the program, please click on the Test Your System link in your event notification email. We recommend you test the connection 24 hours prior to the program but no later than 30 minutes prior to the beginning of the program.
- If you are having trouble logging in, please double-check your login ID. This information is provided in your reminder message received. Still having trouble? Contact Membership Services at (210) 224-6406 to reset your login ID.
- Once you are logged in the session and having difficulty hearing the audio portion of the webinar, please click refresh your browser and close any applications that you have running in the background, such as your email, that may interfere with the audio streaming into your computer. In addition, you may want to contact your Internet Service Provider or IT department for further troubleshooting.
- There will be question and answer opportunities throughout the program. To ask a question, simply enter your question into the Question box on the right side of your screen.
- An online Evaluation Survey will display immediately after the webinar ends. After completing a brief survey, you will be emailed the Certificate of Participation. If you do not complete the survey, you will not receive your Certificate of Participation.

If you have any questions following this webinar in regards to the subject matter presented, please contact APA's Hotline at (210) 224-6406, or at www.americanpayroll.org and login with your member ID.

**American Payroll Association Membership Services • 660 North Main Avenue, Suite 100
San Antonio, TX 78205-1217 • Phone: (210) 224-6406, Monday – Friday 8 a.m. – 6 p.m. CT**

© API Fund for Payroll Education, Inc.

Prepare to Pass
APA's
Certification
Exams with
PayTrain[®]



AMERICAN
PAYROLL
ASSOCIATION

©API Fund for
Payroll Education, Inc. 9

? ? ?
? PAYROLL ?
? ? ?



12

Agenda

- 1 Proven Approach and Latest Technology
- 2 Benefits of Web-Based Training
- 3 *PayTrain® Fundamentals* Overview
- 4 *PayTrain®* Overview

Proven Approach and Latest Technology

- Successfully training payroll professionals for over 28 years
- 91% customer satisfaction rating
- Designed for today's busy and mobile lifestyle
- Everything you need is available online

Why Choose Web-Based Training (WBT)?

- **Convenient**
 - Study at your own pace
 - Set your own goals
 - Focus on the content you need to learn most
 - Work wherever you have an internet connection
 - Access e-books and study tools from your computer or mobile device*

*Form-fill activities and games are best experienced on a tablet or larger screen

Why Choose Web-Based Training (WBT)?

- **Economical / cost-effective**
- **Most flexible study option**
- **Eliminates travel expenses**

Why Choose Web-Based Training (WBT)?

- **Minimizes time away from work**
- **Maximizes return on your training dollars**
- **Supports individual learning styles**

How Can I Use Training to Advance My Career?

- **General professional development**
 - New-hire training
 - Career growth (e.g., promotion)
 - Expanded understanding of payroll

How Can I Use Training to Advance My Career?

- **General professional development**
 - Build confidence
 - Stand out from your peers
 - Keep current on payroll laws and regulations

How Can I Use Training to Advance My Career?

- **Certification preparation**
 - Fundamental Payroll Certification (FPC)
 - Certified Payroll Professional (CPP)
- **Maintain your certification**

APA's WBT Programs

PayTrain® Fundamentals

- Web-based training that covers the knowledge, skills, and abilities required for fundamental payroll practice



APA's WBT Programs

PayTrain®

- Web-based training that covers the knowledge, skills, and abilities deemed critical to the mastery of payroll



Three Learning Options

1. Self-study

- Perfect for self-starters
- Complete course activities at your own pace
- Freedom to set your own schedule and goals

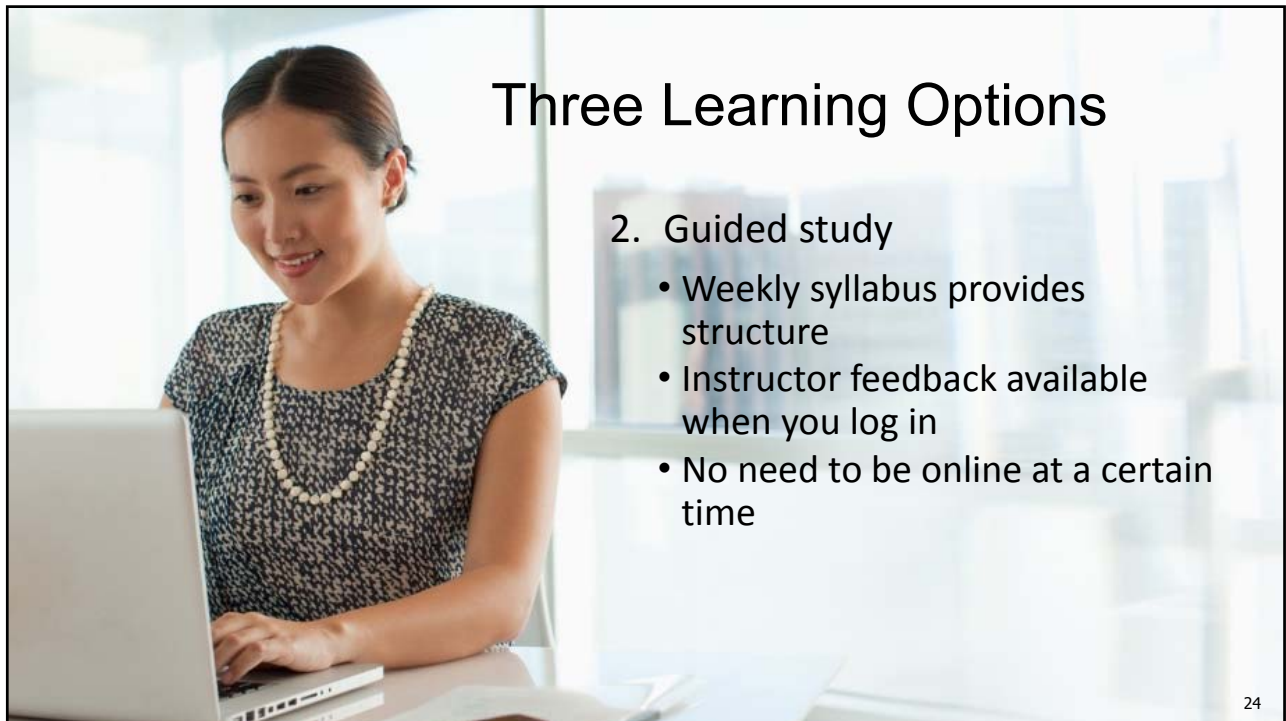


23

Three Learning Options

2. Guided study

- Weekly syllabus provides structure
- Instructor feedback available when you log in
- No need to be online at a certain time



24

Three Learning Options



3. Instructor-led

- Classes offered by APA's college and university partners
- Expert instructors provide guidance and keep you on pace
- Peer discussion and real-world experiences help reinforce material

25

PAYTRAIN® FUNDAMENTALS



26

Who Should Use *PayTrain Fundamentals?*

- Entry-level payroll practitioners
- Payroll, HR, and financial consultants
- HR and tax departments
- Payroll service and technology providers
- Individuals interested in preparing for the FPC exam

Who Should Use *PayTrain Fundamentals?*

- Payroll departments
- Payroll service and technology providers
- Recertification
 - First certificate of completion: 24 RCHs
 - Subsequent certificates: 12 RCHs

PayTrain Fundamentals **10 Learning Modules**

- 1. Payroll Concepts**
- 2. Calculations of Pay**
- 3. Calculations of Deductions and Net Pay**
- 4. Fringe Benefits and Other Payments**
- 5. Retirement Plans**

PayTrain Fundamentals **10 Learning Modules**

- 6. Cafeteria Plans**
- 7. Payroll Reports and Employment Taxes**
- 8. Record Keeping and Payroll Practices**
- 9. Payroll Accounting and Audits**
- 10. Payroll Administration and Management**

PayTrain Fundamentals 2018

- Updated annually to provide the most current information **including all aspects of tax reform**
- Covers FPC body of knowledge
- Supports Fall 2018 and Spring 2019 testing windows
- 2018 version available through September 2019+



PayTrain Fundamentals Features

- **Assess: Pre-test**
- **Study:**
 - Review reading materials
 - Calculations, exercises, flashcards
 - Lesson quiz
 - Module game
- **Achieve: Post-test and course game**

PayTrain Fundamentals Features

- **Reporting**

- Individual reports allow users to focus on strengths and weaknesses
- Group reports allow a training stakeholder to monitor progress of multiple users

The screenshot displays the 'PAYTRAIN FUNDAMENTALS' course menu. At the top, the American Payroll Association logo is on the left, and a user profile icon is on the right. Below the header, there are tabs for 'Course Menu' and 'Course Activities'. The 'COURSE MENU' section includes a vertical toolbar on the left with icons for home, documents, a chart, a gear, and a question mark. The main content area is split into two columns. The left column is titled 'ASSESS YOUR CURRENT KNOWLEDGE' and contains the heading 'DETERMINE YOUR FOCUS FOR STUDY'. It includes a paragraph explaining the pre-test's purpose and a note about government tax tables. The right column is titled 'GET STARTED' and contains the heading 'Begin your pre-test' with a sub-heading 'Pre-Test' and a link. At the bottom right of the interface, the number '34' is visible.

American Payroll Association

PAYTRAIN FUNDAMENTALS

Course Menu Course Activities

COURSE MENU

STUDY YOUR WAY TO SUCCESS

MODULE 1 PAYROLL CONCEPTS

Read the module in the e-reader (link provided under Gain the Knowledge).

Complete the online learning activities in the Check and Apply section.

Calculations provide a scenario and ask you to complete one or more payroll calculations related to the scenario. Hints and feedback guide you in completing the Calculation and developing payroll skills.

Exercises present a scenario, and ask you to complete an activity in a series of questions, such as filling in a form or completing an entire paycheck calculation.

Take the lesson quiz to check your understanding of the lesson and decide whether you need further study.

Some of the questions refer to government tax tables, or PayTrain, Inc.'s policies. Both the tax tables and PayTrain Inc.'s policies can be found by clicking on the Reference Tables in the toolbar.

Play the module game, Destination Payday which presents questions from the module in a fun format.

You can complete any of the activities as often as you want.

Module Game

35

American Payroll Association

PAYTRAIN FUNDAMENTALS

Course Menu Course Activities

COURSE MENU

Study: Module 2 Active Completed Restarted

STUDY YOUR WAY TO SUCCESS

MODULE 2 CALCULATIONS OF PAY

Read the module in the e-reader (link provided under Gain the Knowledge).

Complete the online learning activities in the Check and Apply section.

Calculations provide a scenario and ask you to complete one or more payroll calculations related to the scenario. Hints and feedback guide you in completing the Calculation and developing payroll skills.

Exercises present a scenario, and ask you to complete an activity in a series of questions, such as filling in a form or completing an entire paycheck calculation.

Take the lesson quiz to check your understanding of the lesson and decide whether you need further study.

Some of the questions refer to government tax tables, or PayTrain, Inc.'s policies. Both the tax tables and PayTrain Inc.'s policies can be found by clicking on the Reference Tables in the toolbar.

Play the module game, Destination Payday which presents questions from the module in a fun format.

You can complete any of the activities as often as you want.

Module Game

GAIN THE KNOWLEDGE

Read

- Calculations of Pay

CHECK AND APPLY

- Calculations
 - Calculating Pay
 - Calculating Overtime
 - Calculating Gross Pay
 - Calculating Federal Income Tax
 - Calculating Social Security and Medicare Taxes
 - Calculating Gross-ups
- Flashcards
 - Calculations of Pay

TEST

- Module 2 Quiz

36

American Payroll Association **PAYTRAIN FUNDAMENTALS**

Course Menu **Course Activities**

COURSE ACTIVITIES Active Completed Restarted

QUIZZES

- [Module 1 Quiz](#)
- [Module 2 Quiz](#)
- [Module 3 Quiz](#)
- [Module 4 Quiz](#)
- [Module 5 Quiz](#)
- [Module 6 Quiz](#)
- [Module 7 Quiz](#)
- [Module 8 Quiz](#)
- [Module 9 Quiz](#)
- [Module 10 Quiz](#)

TESTS

- [Pre-Test](#)
- [Post-Test](#)

CALCULATIONS

- [Calculating Hours Worked](#)
- [Minimum Wage](#)
- [Paying Tipped Employees](#)
- [Calculating Pay](#)
- [Calculating Overtime](#)
- [Calculating Gross Pay](#)
- [Calculating Federal Income Tax](#)
- [Calculating Social Security and Medicare Taxes](#)
- [Calculating Gross-ups](#)
- [Calculating Involuntary Deductions](#)
- [Fringe Benefit Calculations](#)
- [Cafeteria Plans](#)
- [Federal Income Tax-Percentage Method \(401\(k\), 125, & GTL\)](#)

EXERCISES

- [Regular Rate of Pay](#)
- [Paycheck Calculations: Alan](#)
- [Paycheck Calculations: Barbara](#)
- [Paycheck Calculations: Chris](#)
- [Paycheck Calculations: Elaina](#)
- [Helen's Form W-2](#)
- [Isaac's Form W-2](#)
- [Quarterly Form 941](#)
- [Quarterly Form 941, Schedule B](#)
- [Form 940](#)
- [Information Return Penalties](#)
- [Journal Entries](#)
- [Customer Service](#)

37

American Payroll Association **PAYTRAIN FUNDAMENTALS**

Course Menu **Course Activities**

CALCULATING FEDERAL INCOME TAX Question 2 of 6
Item: wage-brack-method

An employee earns \$1,230.00 in taxable wages, is paid biweekly, and claims married and 3 allowance(s) on Form W-4. Using the Wage Bracket Method tables from the Resource Center, determine the employee's federal income tax withholding for the pay period.

Your answer:

Session: self-study
Privacy Policy

38

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid through December 31, 2018)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,785	\$1,785	\$145	\$126	\$107	\$88	\$69	\$53	\$37	\$21	\$5	\$0	\$0
1,785	1,805	147	128	109	90	71	55	39	23	7	0	0
1,805	1,825	150	131	112	92	73	57	41	25	9	0	0
1,825	1,845	152	133	114	95	76	59	43	27	11	0	0
1,845	1,865	155	135	116	97	78	61	45	29	13	0	0
1,865	1,885	157	138	119	100	80	63	47	31	15	0	0
1,885	1,905	159	140	121	102	83	65	49	33	17	1	0
1,905	1,925	162	143	124	104	85	67	51	35	19	3	0
1,925	1,945	164	145	126	107	88	69	53	37	21	5	0
1,945	1,965	167	147	128	109	90	71	55	39	23	7	0
1,965	1,985	169	150	131	112	92	73	57	41	25	9	0
1,985	2,005	171	152	133	114	95	76	59	43	27	11	0
2,005	2,025	174	155	136	116	97	78	61	45	29	13	0
2,025	2,045	176	157	138	119	100	80	63	47	31	15	0
2,045	2,065	179	159	140	121	102	83	65	49	33	17	1
2,065	2,085	181	162	143	124	104	85	67	51	35	19	3
2,085	2,105	183	164	145	126	107	88	69	53	37	21	5
2,105	2,125	186	167	148	128	109	90	71	55	39	23	7
2,125	2,145	188	169	150	131	112	92	73	57	41	25	9
2,145	2,165	191	171	152	133	114	95	76	59	43	27	11
2,165	2,185	193	174	155	136	116	97	78	61	45	29	13
2,185	2,205	195	176	157	138	119	100	81	63	47	31	15
2,205	2,225	198	179	160	140	121	102	83	65	49	33	17
2,225	2,245	200	181	162	143	124	104	85	67	51	35	19
2,245	2,265	203	183	164	145	126	107	88	69	53	37	21
2,265	2,285	205	186	167	148	128	109	90	71	55	39	23
2,285	2,305	207	188	169	150	131	112	93	73	57	41	25
2,305	2,325	210	191	172	152	133	114	95	76	59	43	27
2,325	2,345	212	193	174	155	136	116	97	78	61	45	29
2,345	2,365	215	195	176	157	138	119	100	81	63	47	31

PAYTRAIN FUNDAMENTALS

REGULAR RATE OF PAY

Scenario:

An employee works 48 hours during the workweek. The employee's compensation earned during the workweek includes:

- Hourly rate \$11.00
- Commission \$59.00
- Employer contribution to retirement plan \$46.00

During the week the employee was paid:

- Holiday 8 hours
- Expense reimbursement \$90.00

Step 1: Question 1
Step 2: Question 2
Step 3: Question 3

Which payment will be included in the regular rate of pay?

- \$88.00 holiday pay
- \$90.00 expense reimbursement
- \$46.00 retirement plan contributions
- \$528.00 regular pay

Submit

During the week the employee was paid:

- Holiday 8 hours
- Expense reimbursement \$90.00

Step 1: Question 1
Step 2: Question 2
Step 3: Question 3

RATIONALE

Among the types of compensation the FLSA excludes from the regular rate of pay are:

- Pay for time not worked, such as holiday pay
- Contributions to benefit plans, such as retirement contributions
- Reimbursement of business expenses

The regular pay (\$528.00) for time worked is included in the employee's regular rate of pay.
For more information, refer to Module 1, Lesson 4

Which payment will be included in the regular rate of pay?

- \$88.00 holiday pay
- \$90.00 expense reimbursement
- \$46.00 retirement plan contributions
- \$528.00 regular pay **CORRECT**

[Next Step](#)

Session: self-study
[Privacy Policy](#)

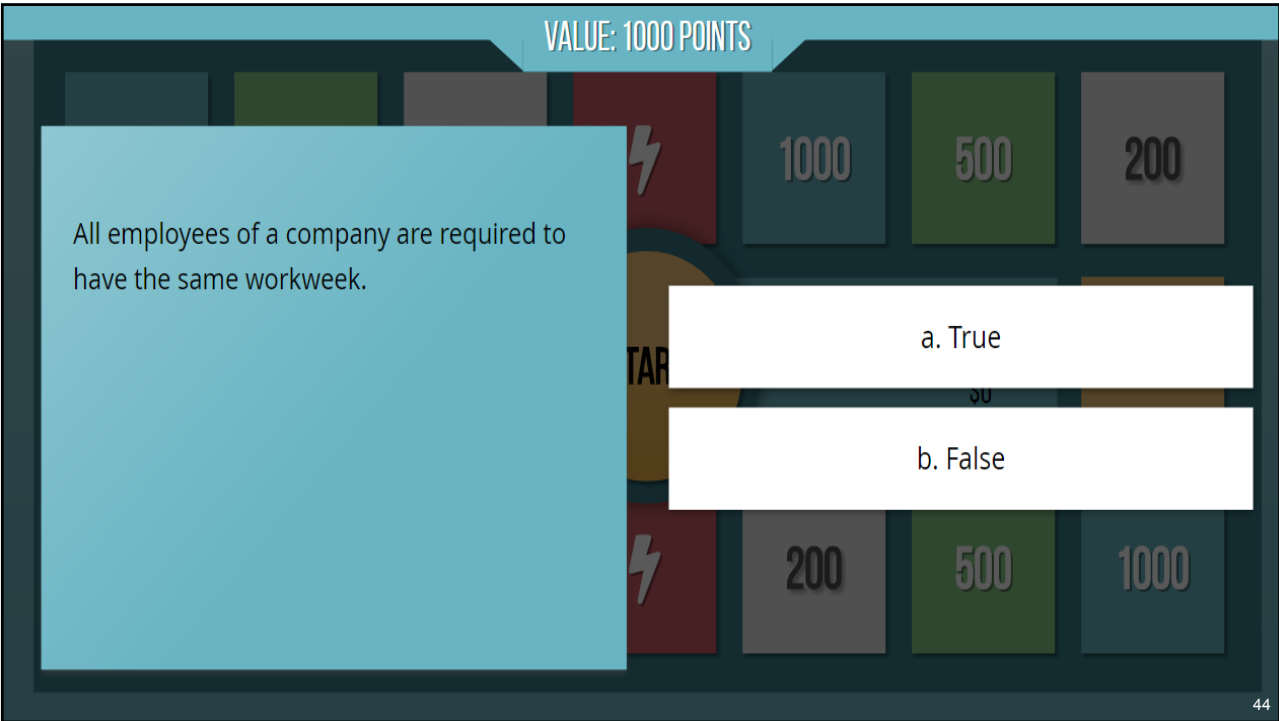
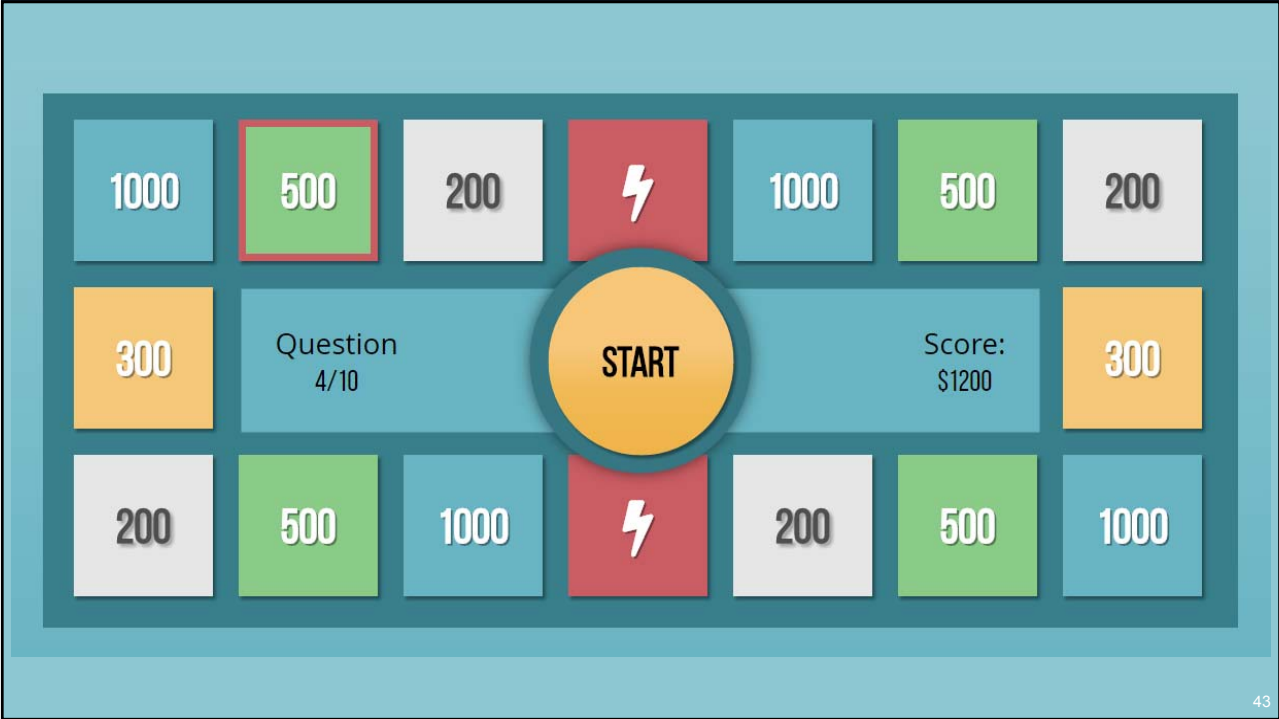
41

Games

- **Module Games:**
 - *PayTrain Fundamentals*: Try your luck
- **Course Games:**
 - *PayTrain Fundamentals*: Payroll Trivia

AMERICAN PAYROLL ASSOCIATION

42



+\$1000

All employees of a company are required to have the same workweek.

✔ CORRECT

All employees of a company are NOT required to have the same workweek. The workweek is defined as seven consecutive 24-hour periods beginning when the employer chooses.

CONTINUE

45

PAYROLL

TRIVIA

CONTINUE

46

QUESTION 4/10 18 +20 SCORE:20

LEVEL

1

2

3

4

Under federal regulations, the documents that have a minimum four year retention requirement are:

CLEAR **SUBMIT**

wage rate tables.	copies of tax returns.
work time schedules.	billing records.

47

QUESTION 4/10 +15 POINTS SCORE:35

LEVEL


1

2

3

4

Under federal regulations, the documents that have a minimum four year retention requirement are:

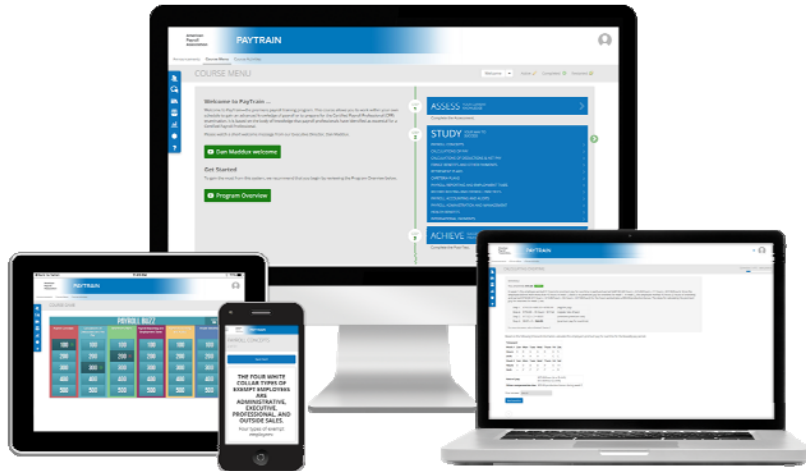
 **CORRECT**

The IRS requires tax returns to be retained for four years. The DOL requires supplemental records including billing records, wage rate tables, and work time schedules to be retained for two years.

CONTINUE

48

PAYTRAIN®



Who Should Use *PayTrain*?

- Experienced payroll professionals
- New hires needing a complete understanding of payroll
- Individuals interested in preparing for the CPP exam

Who Should Use *PayTrain*?

- Payroll departments
- Payroll service and technology providers
- Recertification
 - First certificate of completion: 40 RCHs
 - Subsequent certificates: 20 RCHs

PayTrain 12 Learning Modules

1. Payroll Concepts
2. Calculations of Pay
3. Calculations of Deductions and Net Pay
4. Fringe Benefits and Other Payments
5. Retirement Plans
6. Cafeteria Plans

PayTrain **12 Learning Modules**

- 7. Payroll Reporting and Employment taxes**
- 8. Record Keeping and Payroll Practices**
- 9. Payroll Accounting and Audits**
- 10. Payroll Administration and Management**
- 11. Health Benefits**
- 12. International Payments**

PayTrain 2018

- Updated annually to provide the most current information including all aspects of tax reform
- Covers CPP body of knowledge
- Supports Fall 2018 and Spring 2019 testing windows
- 2018 version available through September 2019



***PayTrain* Features**

- **Assess: Pre-test**
- **Study:**
 - Review reading materials
 - Calculations, exercises, flashcards
 - Lesson quiz
 - Module game
- **Achieve: Post-test and course game**

***PayTrain* Features**

- **Reporting**
 - Individual reports allow users to focus on strengths and weaknesses
 - Group reports allow a training stakeholder to monitor progress of multiple users

COURSE ACTIVITIES

Active Completed Restarted

QUIZZES

- [Module 1 Quiz](#)
- [Module 2 Quiz](#)
- [Module 3 Quiz](#)
- [Module 4 Quiz](#)
- [Module 5 Quiz](#)
- [Module 6 Quiz](#)
- [Module 7 Quiz](#)
- [Module 8 Quiz](#)
- [Module 9 Quiz](#)
- [Module 10 Quiz](#)
- [Module 11 Quiz](#)
- [Module 12 Quiz](#)

TESTS

- [Pre-Test](#)
- [Post-Test](#)

CALCULATIONS

- [Calculating Hours Worked](#)
- [Minimum Wage](#)
- [Paying Tipped Employees](#)
- [Calculating Pay](#)
- [Calculating Overtime](#)
- [Calculating Gross Pay](#)
- [Calculating Federal Income Tax](#)
- [Calculating Social Security and Medicare Taxes](#)
- [Calculating Gross-ups](#)
- [Calculating Involuntary Deductions](#)
- [Child Support with Multiple Withholding Orders](#)
- [Fringe Benefit Calculations](#)
- [Third-party Sick Pay Taxation](#)
- [Nonqualified Deferred Compensation](#)
- [Cafeteria Plans](#)
- [Federal Income Tax-Percentage Method \(401\(k\), 125, & GTL\)](#)
- [Social Security and Medicare Taxes \(401\(k\), 125, & GTL\)](#)

EXERCISES

- [Regular Rate of Pay](#)
- [Form W-4 lock-in letter](#)
- [Paycheck Calculations: Alan](#)
- [Paycheck Calculations: Barbara](#)
- [Paycheck Calculations: Chris](#)
-
- [Paycheck Calculations: Elaina](#)
- [Paycheck Calculations: Grant](#)
- [Nonqualified Deferred Compensation Plan](#)
- [Cafeteria Plan Election](#)
- [Paycheck Calculations: Hank](#)
- [Helen's Form W-2](#)
- [Isaac's Form W-2](#)
- [Quarterly Form 941](#)
- [Quarterly Form 941, Schedule B](#)
- [Form 940](#)
- [Correction Forms: W-2c](#)
- [Correction Forms: 941-X](#)

59

American Payroll Association **PAYTRAIN**

Course Menu Course Activities

CALCULATING SOCIAL SECURITY AND MEDICARE TAXES Question 2 of 3
Item: q02-Social-security-tax-withholding-exercise

An employee's compensation for the pay period is \$2,200.00 and the employee's year-to-date earnings from the previous pay period total are \$45,000.00. Calculate the employee's social security tax withholding for this pay period.

Your answer:

1

Session: self-study
Privacy Policy

60

American Payroll Association **PAYTRAIN**

Course Menu Course Activities

CALCULATING SOCIAL SECURITY AND MEDICARE TAXES Question 2 of 3
Item: q02-Social-security-tax-withholding-exercise

You answered: **\$150.00** **INCORRECT**

Sorry, your answer is incorrect. Read the hint, then please try again and re-submit your answer below.

HINT
The 2018 social security tax rate is 6.2% of the first \$128,400.00 in social security wages. The employee has no pretax salary reductions.

An employee's compensation for the pay period is \$2,200.00 and the employee's year-to-date earnings from the previous pay period total are \$45,000.00. Calculate the employee's social security tax withholding for this pay period.

Your answer:

Submit

1

Session: self-study
Privacy Policy

61

American Payroll Association **PAYTRAIN**

Course Menu Course Activities

CALCULATING SOCIAL SECURITY AND MEDICARE TAXES Question 2 of 3
Item: q02-Social-security-tax-withholding-exercise

RATIONALE

You answered: **\$150.00** **INCORRECT**

The correct answer is: \$136.40.

Social security tax withholding is: $\$2,200.00 \times 6.2\% = \mathbf{\$136.40}$

For more information, refer to Module 2, Lesson 5

An employee's compensation for the pay period is \$2,200.00 and the employee's year-to-date earnings from the previous pay period total are \$45,000.00. Calculate the employee's social security tax withholding for this pay period.

Your answer:

Next question

1

62

American Payroll Association **PAYTRAIN**

Course Menu Course Activities

MODULE 5 QUIZ Question 1 of 15 Item: 3-190

An employee's contribution to a Roth 401(k) plan is reported as income when the:

- distribution from the plan is received.
- contribution to the plan is made.
- election to make the contribution is made.
- five year holding period passes.

[Submit](#)

Session: self-study
Privacy Policy

63

American Payroll Association **PAYTRAIN**

Course Menu Course Activities

PAYCHECK CALCULATIONS: CHRIS Item: paycheck-calc-chris

SCENARIO

EMPLOYEE DATA

Name:	Chris
DATE OF HIRE:	7/17/2007
Position:	Corporate Communications Manager
Job Description:	Manages advertising and corporate communications, directs staff of 10 full-time employees
Employee Status:	Exempt (paid semimonthly)
Filing status:	Married, 1 allowances
Notes:	The first two weeks in December were a particularly busy time for the Corporate Communications Department. Chris put in 11 hours of overtime to meet the department's end-of-year commitments.
Rate of Pay:	\$127,073.50/annually
Pay Date:	December 31
Other Compensation:	\$1,850.00 Holiday bonus
YTD EARNINGS:	\$121,779.00

Begin by computing Chris' base pay for the pay period.

[Submit](#)

64

Click in Box 1, enter the amount you would include in Box 1, and then click Submit.

Submit

- Step 1: Box 1
- Step 2: Box 3
- Step 3: Box 10
- Step 4: Box 12a Code
- Step 5: Box 12a Amount
- Step 6: Box 12b Code
- Step 7: Box 12b Amount

1 Wages, tips, other compensation		2 Federal income tax withheld	
3 Social security wages		4 Social security tax withheld	
5 Medicare wages and tips		6 Medicare tax withheld	
7 Social security tips		8 Allocated tips	
9 Verification code		10 Dependent care benefits	
11 Nonqualified plans		12a	
13 Statutory employee <input type="checkbox"/> Retiree <input type="checkbox"/> Third-party sick pay <input checked="" type="checkbox"/>		12b	
14 Other		12c	
		12d	

Session: self-study
Privacy Policy

REPORTS

Exam Comparison Quiz Best Score Pre-Test Attempts Post-Test Attempts

Quiz Best Score
This report shows your best scores for the Chapter and Module Quick Quizzes.
NS = No score has been recorded

Test	Percent Correct
Module 1 Quiz	NS
Module 2 Quiz	NS
Module 3 Quiz	NS
Module 4 Quiz	NS
Module 5 Quiz	NS
Module 6 Quiz	NS
Module 7 Quiz	NS
Module 8 Quiz	NS
Module 9 Quiz	NS
Module 10 Quiz	NS
Module 11 Quiz	NS
Module 12 Quiz	NS

Games

- **Module Games:**
 - *PayTrain: Destination Payday*
- **Course Games:**
 - *PayTrain: Payroll Buzz*

DESTINATION

PAYDAY

CONTINUE

Level 1

SOUTH DAKOTA



69

The board game interface is set on a green background. At the top right, a score of "\$0" is displayed. The board is populated with various icons and tiles. A central card with a question mark is in the middle. A "ROLL THE DICE" button is on the right. A "START" button with an airplane icon is at the bottom center, and a "FINISH" button with a checkmark icon is at the bottom right. A "WELCOME TO SOUTH DAKOTA" sign is on the left. A "PAYCHECK" icon is at the bottom right. The board is divided into a grid of colored tiles with monetary values and multipliers. A "HELP" button with a question mark is at the bottom left. A "LEVEL:" indicator shows "1" selected.

70

\$0

\$300 \$100 \$300 \$500 \$100

LEVEL: 1 2 3

HELP ?

VALUE: 100 POINTS

Regardless of how often tax deposits are made, employers withholding federal income, social security, or Medicare taxes must file quarterly tax returns.

a. True

b. False

START FINISH PAYCHECK

59

-\$50

Regardless of how often tax deposits are made, employers withholding federal income, social security, or Medicare taxes must file quarterly tax returns.

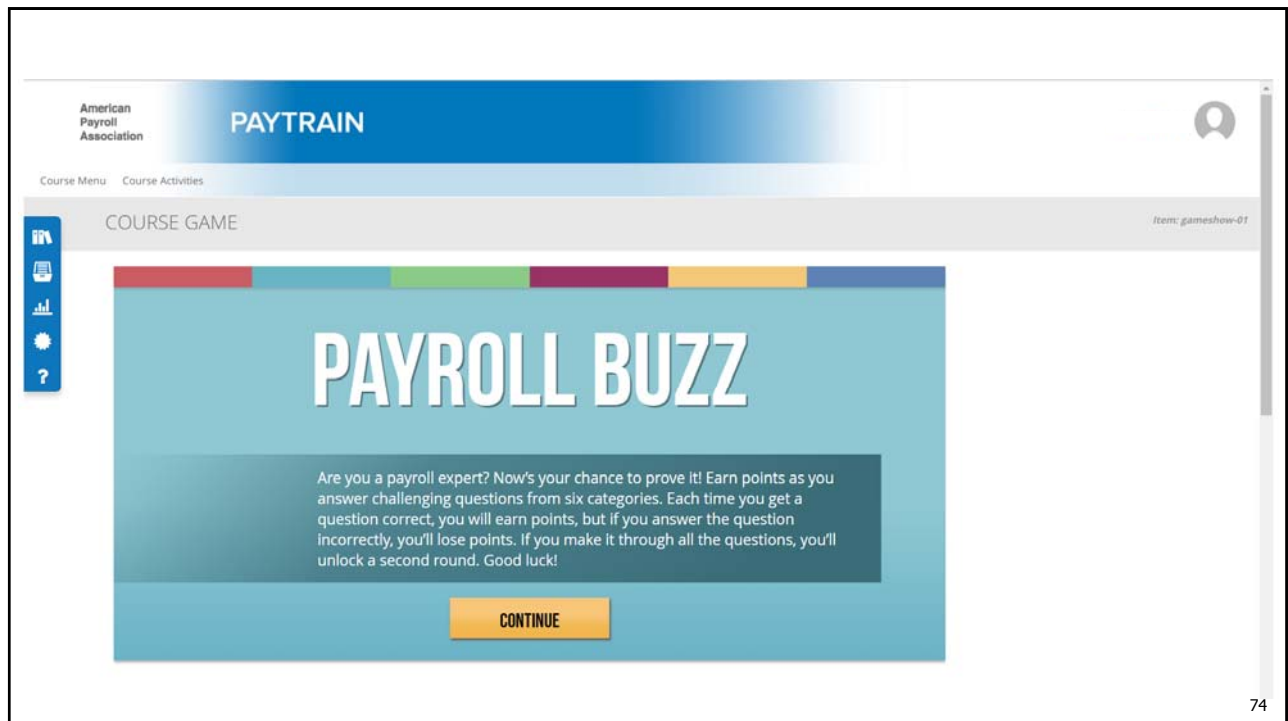
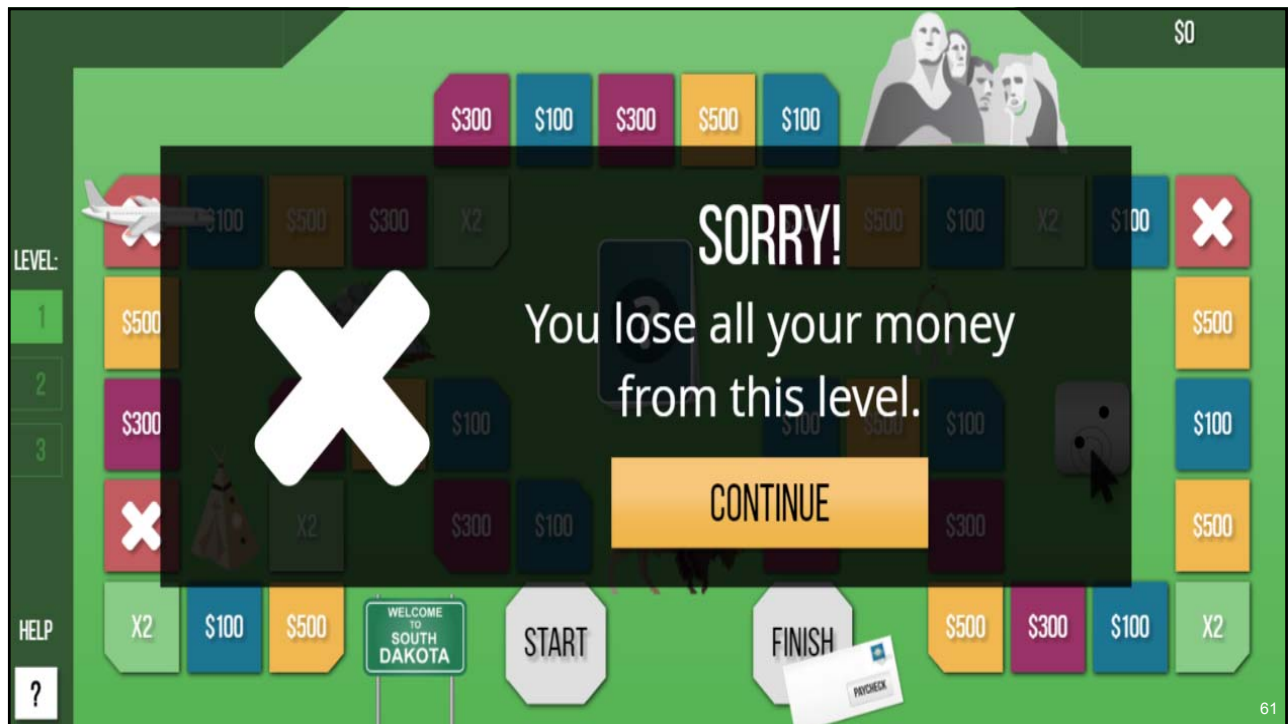
INCORRECT

Employers with a history of a tax liability of \$1,000 or less for the calendar year can file an annual Form 944. Agricultural employers file Form 943 annually.

CONTINUE

START FINISH

60



American Payroll Association **PAYTRAIN**

Course Menu Course Activities

COURSE GAME Item: gameshow-01

PAYROLL BUZZ

Score: 0

Payroll Concepts	Calculations of Deductions and Net Pay	Retirement Plans	Payroll Reporting and Employment Taxes	Payroll Accounting and Audits	Health Benefits
100	100	100	100	100	100
200	200	200	200	200	200
300	300	300	300	300	300
400	400	400	400	400	400
500	500	500	500	500	500

75

American Payroll Association **PAYTRAIN**

Course Menu Course Activities

COURSE GAME Item: gameshow-01

PAYROLL BUZZ

Score: 0

VALUE: 500 POINTS

Every year, the employees of a company receive a \$100.00 gift certificate in December. The company's intent is that each employee receives the full after-tax value of the certificate. Under these circumstances, the payroll department is required to gross-up the value of the gift certificate.

a. True

b. False

76

American Payroll Association **PAYTRAIN**

Course Menu Course Activities

COURSE GAME Item: gameshow-01

PAYROLL BUZZ Score: 500

+500 POINTS

Every year, the employees of a company receive a \$100.00 gift certificate in December. The company's intent is that each employee receives the full after-tax value of the certificate. Under these circumstances, the payroll department is required to gross-up the value of the gift certificate.

✓ CORRECT

When an employee receives a net amount, the calculation of taxable wages requires using the gross-up formula. When grossing-up an employee's net wages, divide the net by 100% less all of the employee's tax rates.

CONTINUE

77

American Payroll Association **PAYTRAIN**

Course Menu Course Activities

PAYROLL REPORTING AND EMPLOYMENT TAXES 1 of 19

Flip Card

What is the FUTA tax credit?

78

American Payroll Association

PAYTRAIN

Course Menu Course Activities

PAYROLL REPORTING AND EMPLOYMENT TAXES 1 of 19

Next Card

EMPLOYERS PAYING STATE UNEMPLOYMENT TAXES TIMELY CAN GET A FUTA TAX CREDIT MAXIMUM OF 5.4%. THE CREDIT MAY BE REDUCED DUE TO STATES IN CREDIT REDUCTION STATUS.

What is the FUTA tax credit?

79

Learning Options

Individual Self-study Program

- Study where and when your schedule allows
- Begin today! Visit www.learnpayroll.com/self

Learning Options

Individual Guided-study Program

- Study schedule and instructor support
- Begin today! Visit www.learnpayroll.com/guided

69

Learning Options

Instructor-led Courses

- Combine self-study materials with expert assistance
- Discuss topics with your peers
- Begin today! Visit www.learnpayroll.com/il

70

Learning Options

Corporate/Group Delivery

- Choose self-study or guided learning
- Track users study progress
- Enjoy volume discounts for 3+ programs
- Begin today! Visit learnpayroll.com/corporate-and-groups

71

PayTrain Fundamentals and PayTrain Pricing

- Members save 12% or more with purchases for 3+ users
- Contact Mike Downs: 888-852-6664 for options and discounts



How Can I Purchase APA's *PayTrain Fundamentals* or *PayTrain*?

- **On an individual basis:**
 - Call 800-444-5015 and speak to a customer service representative
 - Visit www.LearnPayroll.com

How Can I Purchase APA's *PayTrain Fundamentals* or *PayTrain*?

- **For your organization:**
 - Contact Mike Downs for volume pricing discounts (3+) and implementation options: 888-852-6664
 - miked@holmescorp.com

Recap

- 1 Proven Approach and Latest Technology
- 2 Benefits of Web-Based Training
- 3 *PayTrain Fundamentals* Overview
- 4 *PayTrain* Overview

Payroll Source Plus

Online Format, Updated Regularly!



Payroll Source Plus includes:

- *The Payroll Source*®
(and a study guide version)
- *Federal Payroll Tax Laws & Regulations*
- *Federal Payroll Non-Tax Laws & Regulations*
- *APA's Guide to State Payroll Laws*
- *PayState Update*

Order yours today at www.AmericanPayroll.org

36TH AMERICAN PAYROLL ASSOCIATION
CONGRESS

PAY ANOTHER DAY

MAY 15 - 19, 2018 | NATIONAL HARBOR, MD

www.APACongress.com



94

Make an investment that pays.

Invest in your success. Invest in APA membership.



AMERICAN PAYROLL ASSOCIATION

Become an APA Member.
www.americanpayroll.org/members

95



Payroll Issues for Multi-State Employers:

Segment 1 Wednesday, 4/25/2018

Segment 2 Friday, 4/27/2018

Segment 3 Wednesday, 5/2/2018

Segment 4 Friday, 5/4/2018

Register @ AmericanPayroll.org

96

Prepare to Pass
APA's
Certification
Exams with
PayTrain

Thank You!



AMERICAN
PAYROLL
ASSOCIATION

©API Fund for
Payroll Education, Inc.

AMERICAN PAYROLL ASSOCIATION

Payroll Source Plus

New Online Format, Updated Regularly!



APA's most robust collection of payroll compliance resources is now available on a virtual platform, the **APA Bookshelf**. Content is **searchable** and **updated** throughout the year on a regular basis. Use on your computer, laptop, tablet, and smart phone. This online **subscription-based reference library** provides you with the federal and state laws, regulations, and information to keep your company's **payroll operations in compliance**.

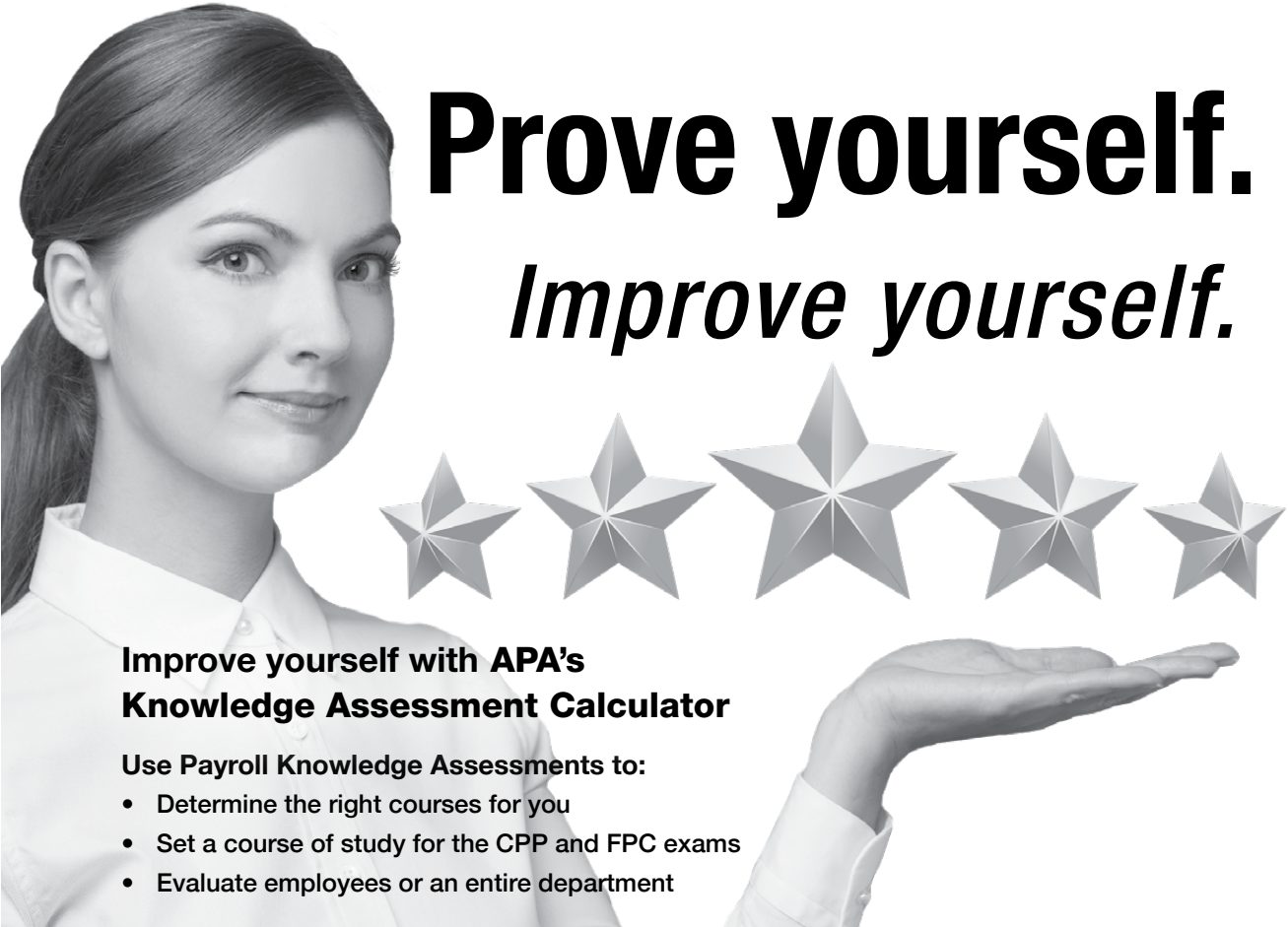
Payroll Source Plus includes:

- > *The Payroll Source*[®]
(and a study guide version)
- > *Federal Payroll Tax Laws & Regulations*
- > *Federal Payroll Non-Tax Laws & Regulations*
- > *APA's Guide to State Payroll Laws*
- > *PayState Update*

✓ **Mobile Friendly**

**AMERICAN
PAYROLL
ASSOCIATION**

Order yours today at www.AmericanPayroll.org



Prove yourself. *Improve yourself.*

Improve yourself with **APA's** **Knowledge Assessment Calculator**

Use Payroll Knowledge Assessments to:

- Determine the right courses for you
- Set a course of study for the CPP and FPC exams
- Evaluate employees or an entire department

Pick the assessment that's right for you

There are five levels of assessment:

1 Concepts
and Terms

2 Fundamental
Payroll
Practices

3 Compliance,
Operations,
and
Administration

4 Preparing for
the Fundamental
Payroll
Certification
Exam

5 Preparing for
the Certified
Payroll
Professional
Exam

Each assessment provides you with confidential results and training recommendations specifically targeted to your knowledge gaps.

**Assessments are only \$29.95
each! Volume discounts available.**

**AMERICAN
PAYROLL
ASSOCIATION**

Go to www.PayrollKAC.com to measure your payroll knowledge in minutes.