

Increase Your Chances of Passing the FPC or CPP Exam with PayTrain®



**AMERICAN
PAYROLL
ASSOCIATION**

©API Fund for
Payroll Education, Inc.

Agenda

- 1 Proven Approach & Latest Technology
- 2 Benefits of Online Training
- 3 PayTrain Fundamentals Overview
- 4 PayTrain Overview

A group of people in business attire are on a high-rise observation deck. They are standing and walking on a platform with a large glass window overlooking a city skyline. The scene is dimly lit, suggesting dusk or dawn. The text "Proven Approach & Latest Technology" is overlaid in white.

Proven Approach & Latest Technology

PayTrain:

Proven Approach & Latest Technology

- **Created by the American Payroll Association (APA), the nation's leader in Payroll Education**
- **Successfully training payroll professionals for almost 30 years**
- **Designed for today's busy and mobile lifestyle**
- **One comprehensive online learning experience to prepare you for success on the exams**

Benefits of Online Training

Why Choose Online Training?

• 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 Online Training?

- **Economical / cost-effective**
- **Most flexible study option**
- **Eliminates travel and minimizes time away from work**
- **Supports individual learning styles**

How Can I Use Training to Advance My Career?

- **General professional development**
 - New-hire training
 - Career growth (i.e., 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 Online Programs

PayTrain® Fundamentals



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

APA's Online Programs

PayTrain®

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



Three Learning Options

- **Self-Study**

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



A woman with dark hair tied back, wearing a patterned top and a pearl necklace, is sitting at a desk and working on a laptop. She is smiling slightly and looking at the screen. The background is a bright, out-of-focus office space with large windows.

Three Learning Options

- **Guided-Study**

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

Three Learning Options

- **Instructor-Led**

- Classes offered by APA's college and university partners
- Online program combined with expert instructors who provide guidance and keep you on pace
- Peer discussion and real-world experiences help reinforce material

PayTrain® Fundamentals Overview

PayTrain® Fundamentals



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 RCH's
 - Subsequent certificates: 12 RCH's

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



COURSE MENU

Assess



Active

Completed

Restarted

ASSESS YOUR CURRENT KNOWLEDGE

DETERMINE YOUR FOCUS FOR STUDY

The pre-test helps you to measure your current knowledge of the different areas of payroll. It consists of 50 questions covering all twelve modules of the course. You have the opportunity to skip questions and review and complete questions. At the end of the pre-test, you will see a report that shows your overall score and your score for each module. Your score on the pre-test is not used to determine your final score in the course but to let you know where to place the emphasis during your studies. At the end of the course, you will get a report that compares your post-test results with those of your pre-test so you can see your improvement.

To answer some of the pre-test questions, you must refer to government tax tables, which are available by clicking on the Reference Tables in the toolbar.

All tests in this course include a timing feature, which tracks how much time you spend answering questions. Tests and quizzes will not end if you use more time than the certification exam would allow.

GET STARTED

Begin your pre-test

Check your current knowledge before you begin your studies.

[Pre-Test](#)

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



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.

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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](#)



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\)](#)

[Social Security and Medicare Taxes \(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](#)



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:

Submit

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—												
\$1,765	\$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



Question 2 of 6
Item: wage-brack-method



REGULAR RATE OF PAY

Item: 17-ex-rrp-mq

▼ 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?

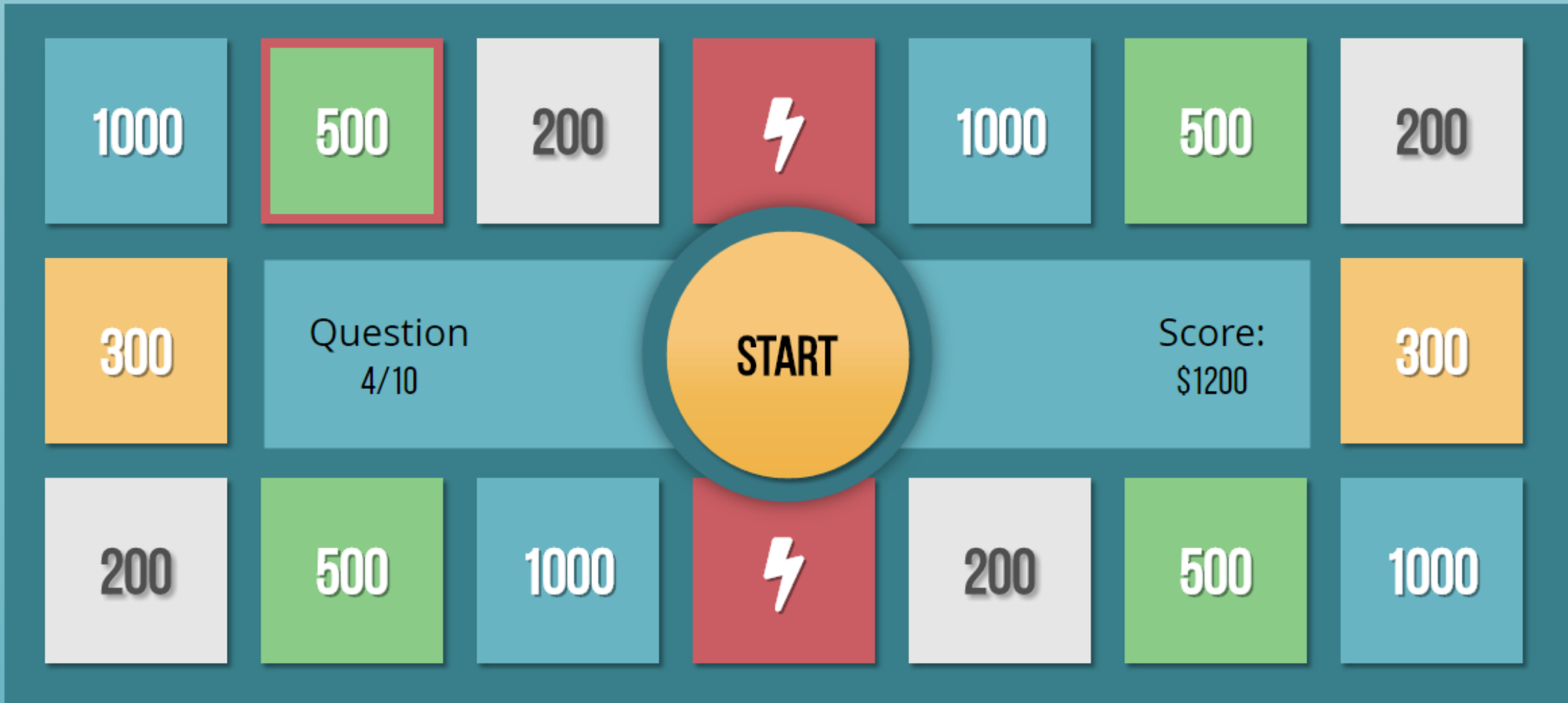
- ❖ \$88.00 holiday pay
- ❖ \$90.00 expense reimbursement
- ❖ \$46.00 retirement plan contributions
- ✓ \$528.00 regular pay

CORRECT

Next Step

Games

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



VALUE: 1000 POINTS

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

a. True

b. False

+\$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

PAYROLL

TRIVIA

CONTINUE

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.

LEVEL

1

2

3

4

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



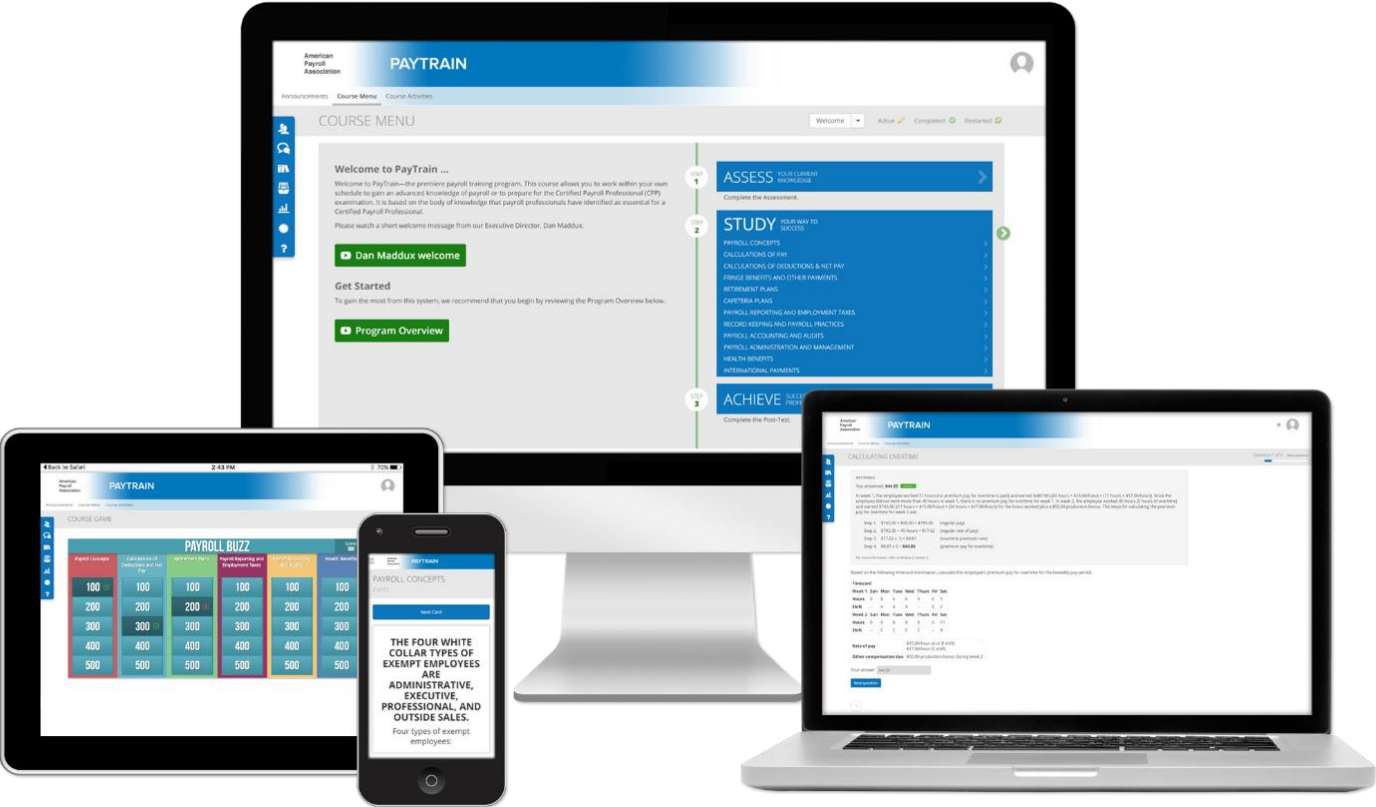
CORRECT

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

PayTrain® Overview

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 RCH's
 - Subsequent certificates: 20 RCH's

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**

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- 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\)](#)

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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](#)



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:

Submit

1



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



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.

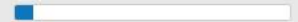
Your answer:

Next question



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



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

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 Retirement plan Third-party sick pay	12b
<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	12c
14 Other	12d



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 Game:**
 - PayTrain: Destination Payday
- **Course Game:**
 - PayTrain : Payroll Buzz

DESTINATION

P

A

Y

D

A

Y

CONTINUE

Level 1

SOUTH DAKOTA



CONTINUE

\$0



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

X \$100 \$500 \$300 X2 \$300 \$500 \$100 X2 \$100 X



\$500

\$500

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



ROLL THE DICE

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



X2 \$100 \$500 \$500 \$300 \$100 X2

WELCOME TO SOUTH DAKOTA



LEVEL:

1

2

3

HELP

?



\$300

\$100

\$300

\$500

\$100



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

\$500

\$100

\$500

\$500

\$300



X2

\$100

\$500

WELCOME
TO
SOUTH
DAKOTA

START

FINISH

PAYCHECK

\$500

\$300

\$100

X2

LEVEL:

1

2

3

HELP

?

-\$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

\$0



\$300

\$100

\$300

\$500

\$100

SORRY!

You lose all your money
from this level.

CONTINUE

LEVEL:

1

2

3

HELP

?



\$100

\$500

\$300

X2

\$500

\$100

X2

\$100



\$500

\$500

\$300

\$100



X2

\$300

\$100

\$300

\$500

X2

\$100

\$500

WELCOME
TO
SOUTH
DAKOTA

START

FINISH



\$500

\$300

\$100

X2



COURSE GAME

Item: gameshow-01



PAYROLL BUZZ

Are you a payroll expert? Now's your chance to prove it! Earn points as you answer challenging questions from six categories. Each time you get a question correct, you will earn points, but if you answer the question incorrectly, you'll lose points. If you make it through all the questions, you'll unlock a second round. Good luck!

CONTINUE



COURSE GAME

Item: gameshow-01

100

200

300

400

500

100

200

300

400

500

100

200

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400

500

100

200

300

400

500

Score:

0

65



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



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



PAYROLL REPORTING AND EMPLOYMENT TAXES

1 of 19



Flip Card

What is the FUTA tax credit?



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?

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

Learning Options

Instructor-Led Courses

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

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

PayTrain Fundamentals & 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 PTF 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 PTF or PayTrain?

- **For my organization:**
 - Contact Mike Downs for volume pricing discounts (3+) and implementation options
 - Phone: 800-852-6664
 - Email: miked@holmescorp.com

Summary

- **Online Training**
- **PayTrain Fundamentals Overview**
- **PayTrain Overview**