

Increase Your Chances of Passing the APA's Certification Exams with PayTrain®



AMERICAN
PAYROLL
ASSOCIATION

Audio issues?



- **Can't hear us?**
- **Check the computer speaker volume and INXPO volume**



Audio issues?



- **Still can't hear us?**
- **Refresh your browser**
- **Close browsers (not this one) and email**



Did You Download Your Handout?

The image shows a screenshot of the American Payroll Association (APA) webinar interface. The interface is divided into several sections:

- Header:** AMERICAN PAYROLL ASSOCIATION
- SLIDES:** A central area displaying the webinar title "APA Webinar" and a group photo of people. The APA logo and copyright information "© 2018 APE Fund for Payroll Education, Inc." are visible at the bottom.
- QUESTIONS:** A panel on the right for asking questions, with a text input field "Ask a Question" and a "SUBMIT" button.
- AUDIO:** A panel at the bottom left with a "Mouse Over for" label.
- HANDOUTS CHAT:** A panel at the bottom right showing "Webinar Handout" and a "VIEW" button.

Three yellow callout boxes with red arrows point to specific features:

- Handout Icon:** Points to the document icon in the left-hand navigation menu.
- Download Handout:** Points to the "VIEW" button in the Handouts Chat panel.
- Audience Chat Only:** Points to the "CHAT" tab in the Handouts Chat panel.

Asking Questions

The screenshot displays the American Payroll Association webinar interface. At the top, the logo for the American Payroll Association is visible. The main content area is titled "SLIDES" and shows a slide titled "APA Webinar" with a group photo of people. To the right of the slide is a "QUESTIONS" panel with a text input field labeled "Ask a Question" and a "SUBMIT" button. Below the slide, there is an "AUDIO" section with a "Mouse Over for Audio Controls" button. At the bottom right, there is a "HANDOUTS" section with a "Webinar Handout" PDF icon and a "VIEW" button. A vertical sidebar on the left contains five green circular icons: a refresh icon, a play icon, a presentation icon, a document icon, and a speech bubble icon. A yellow callout box labeled "Q&A Icon" has a red arrow pointing to the speech bubble icon. Another yellow callout box labeled "Enter Your Question" has a red arrow pointing to the "SUBMIT" button in the questions panel.

**Q&A
Icon**

**Enter Your
Question**

PayTrain®

Speakers

Mike Downs

APA Learning Systems
American Payroll Association

Larry White, CPP

Director, Payroll Training
American Payroll Association



Agenda

- 1 Which Certification is Right for You?
- 2 FPC and CPP Exam Preparation
- 3 PayTrain & PayTrain Fundamentals
- 4 Q & A

Which Certification is Right for You?

Certification Details

APA's payroll certifications are valuable, objective credentials that verify an individual's specified level of knowledge, skills and abilities.

Fundamental Payroll Certification (FPC)



Certified Payroll Professional (CPP)



Certification Details

Fundamental Payroll Certification (FPC)

- Exam is designed specifically for fundamental-level payroll practitioners, sales professionals, and others who support the payroll industry.
- No eligibility requirements

Certified Payroll Professional (CPP)

- Exam is designed specifically for experienced payroll professionals, managers, and supervisors. It places emphasis on higher-level skills, including management and payroll systems.
- Must meet experience and education requirements

Certification Details

Fall 2019 Exam Window

- Registration: July 9 - October 11
- Exam: September 14 - October 12

Spring 2020 Exam Window

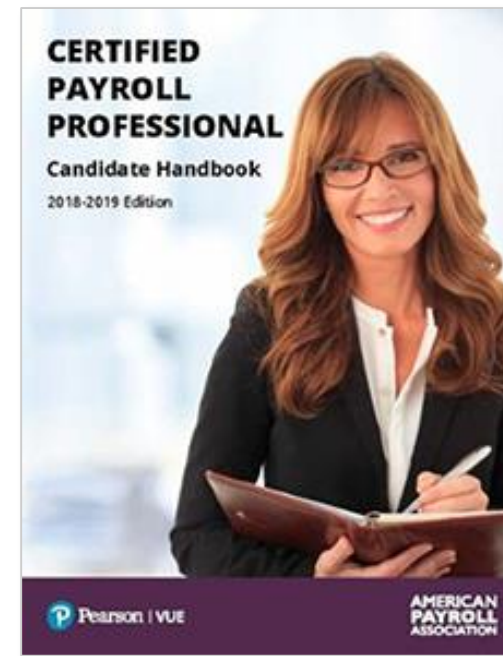
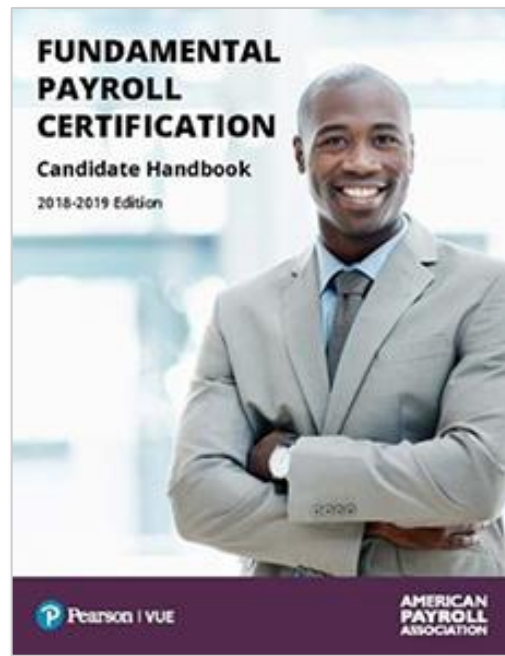
- Registration: January 14 - April 17
- Exam: March 21 – April 18

Exams administered in the Fall 2019 and Spring 2020 windows feature questions based on federal laws and regulations in effect as of January 1, 2019.

Certification Details

Download the Candidate Handbook for complete details:

americanpayroll.org



FPC and CPP Exam Preparation

Four Cs of Exam Preparation



- **Current**

- Exams change to align with federal laws and regulations
- Prepare with content that is consistent with the exam you are taking



- **Comprehensive**

- Exams cover a broad range of payroll topics and consist of 150 (FPC) and 190 (CPP) questions, respectively
- Be sure preparation materials cover all the topics tested on the exams



- **Convenient**

- Life is busy—study when it's convenient for you
- Mobility is key—study on-the-go, wherever you are



- **Cost-Effective**

- Find an economical option to get the most out of your training dollars
- Eliminate travel and minimize time away from work



PayTrain[®] and PayTrain[®] Fundamentals Overview

APA's Online Programs

PayTrain® Fundamentals



**Training that covers the knowledge, skills, and abilities
required for fundamental payroll practice**

APA's Online Programs

PayTrain®



Training that covers the knowledge, skills, and abilities deemed critical to the mastery of payroll

Poll #1

What is the primary reason you are considering this payroll training?

- a) FPC exam preparation
- b) CPP exam preparation
- c) General professional development
- d) Recertification
- e) I'm not sure

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



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



2019 PayTrain and PayTrain Fundamentals



- Updated annually to provide the most current information
- Supports Fall 2019 and Spring 2020 testing windows
- 2019 version available through September 2020
- PayTrain Fundamentals covers the FPC body of knowledge
- PayTrain covers the CPP body of knowledge



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

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**
- 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**

Product Features-Both Programs

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

Product Features-Both Programs

- **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.

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](#)





COURSE ACTIVITIES

Active Completed Restarted



QUIZZES

[Module 1 Quiz](#)

[Module 2 Quiz](#)

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[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

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[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

PAYTRAIN FUNDAMENTALS



Course Menu Course Activities

CALCULATOR



An employee e Bracket Method

Your answer:

Submit

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

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—												
1,784	1,804	146	127	107	88	69	53	37	21	5	0	0
1,804	1,824	148	129	110	90	71	55	39	23	7	0	0
1,824	1,844	151	131	112	93	73	57	41	25	9	0	0
1,844	1,864	153	134	114	95	76	59	43	27	11	0	0
1,864	1,884	155	136	117	97	78	61	45	29	13	0	0
1,884	1,904	158	139	119	100	80	63	47	31	15	0	0
1,904	1,924	160	141	122	102	83	65	49	33	17	1	0
1,924	1,944	163	143	124	105	85	67	51	35	19	3	0
1,944	1,964	165	146	126	107	88	69	53	37	21	5	0
1,964	1,984	167	148	129	109	90	71	55	39	23	7	0
1,984	2,004	170	151	131	112	92	73	57	41	25	9	0
2,004	2,024	172	153	134	114	95	75	59	43	27	11	0
2,024	2,044	175	155	136	117	97	78	61	45	29	13	0
2,044	2,064	177	158	138	119	100	80	63	47	31	15	0
2,064	2,084	179	160	141	121	102	83	65	49	33	17	0
2,084	2,104	182	163	143	124	104	85	67	51	35	19	2
2,104	2,124	184	165	146	126	107	87	69	53	37	21	4
2,124	2,144	187	167	148	129	109	90	71	55	39	23	6
2,144	2,164	189	170	150	131	112	92	73	57	41	25	8
2,164	2,184	191	172	153	133	114	95	75	59	43	27	10
2,184	2,204	194	175	155	136	116	97	78	61	45	29	12
2,204	2,224	196	177	158	138	119	99	80	63	47	31	14
2,224	2,244	199	179	160	141	121	102	82	65	49	33	16
2,244	2,264	201	182	162	143	124	104	85	67	51	35	18
2,264	2,284	203	184	165	145	126	107	87	69	53	37	20

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



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 !\[\]\(7a8011739ec4e250e2f89a547d75fb0a_img.jpg\)](#)
- [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](#)



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.

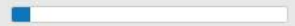
Your answer:

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.

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
<input type="text"/>	
3 Social security wages	4 Social security tax withheld
<input type="text"/>	
5 Medicare wages and tips	6 Medicare tax withheld
7 Social security tips	8 Allocated tips
9 Verification code	10 Dependent care benefits
	<input type="text"/>
11 Nonqualified plans	12a
	Code
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input checked="" type="checkbox"/>	12b
	Code <input type="text"/>
14 Other	12c
	Code <input type="text"/>
	12d
	Code <input type="text"/>
	<input type="text"/>

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
<input type="text"/>	
3 Social security wages	4 Social security tax withheld
<input type="text"/>	
5 Medicare wages and tips	6 Medicare tax withheld
7 Social security tips	8 Allocated tips
9 Verification code	10 Dependent care benefits
	<input type="text"/>
11 Nonqualified plans	12a
	Code
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input checked="" type="checkbox"/>	12b
	Code <input type="text"/>
14 Other	12c
	Code <input type="text"/>
	12d
	Code
	<input type="text"/>



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?



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

PayTrain Fundamentals Games

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

1000

500

200



1000

500

200

300

Question
4/10

START

Score:
\$1200

300

200

500

1000



200

500

1000

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

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.

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

LEVEL

1

2

3

4

PayTrain 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 \$100



ROLL THE DICE

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



X2 \$100 \$500 WELCOME TO SOUTH DAKOTA \$500 \$300 \$100 X2



LEVEL:

1

2

3

HELP

?



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

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

X

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

\$300

X

\$500

\$100

\$500

LEVEL:

1

2

3

HELP

?

X2

\$100

\$500

WELCOME TO SOUTH DAKOTA

START

FINISH

PAYCHECK

\$500

\$300

\$100

X2

-\$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

\$100

\$500

WELCOME
TO
SOUTH
CAROLINA

START

FINISH

\$500

\$1000

\$1000

\$0



\$300

\$100

\$300

\$500

\$100

SORRY!

You lose all your money from this level.



CONTINUE



\$100

\$500

\$300

X2

\$500

\$100

X2

\$100

\$500

\$500

\$300

\$100

\$100

\$500

\$100

\$100



X2

\$300

\$100

\$300

\$500

X2

\$100

\$500

WELCOME TO SOUTH DAKOTA

START

FINISH

PAYCHECK

\$500

\$300

\$100

X2

LEVEL:

1

2

3

HELP

?



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



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



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



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

Poll #2

Are your training needs more suitable for PayTrain Fundamentals, PayTrain, or both?

- a) PayTrain Fundamentals
- b) PayTrain
- c) Both
- d) I'm not sure

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Three Learning Options

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Poll #3

Is your interest in payroll training focused on you, your team, or both?

- a) Me
- b) My team
- c) Both me and my team
- d) I'm not sure

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

- **Individuals:**

- Order by phone: call 800-444-5015 and speak to a customer service representative
- Order online: visit [learnpayroll.com](https://www.learnpayroll.com)

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- **Group/Volume Purchases:**

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