



- 2. State Unemployment Tax Act
- G. Other federal laws affecting payroll and personnel records
  - 1. Federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996
  - 2. Employee Retirement Income Security Act of 1974
  - 3. Immigration Reform and Control Act of 1986
  - 4. Family and Medical Leave Act of 1993
- H. Other state laws affecting payroll and personnel records
  - 1. Workers' compensation laws
  - 2. State disability benefit laws
- I. Human Resources System
  - 1. Requisition for personnel
  - 2. Application for employment
  - 3. Reference inquiry
- J. Payroll accounting system
  - 1. Payroll register
  - 2. Employee's earnings record
- K. Outsourcing Payroll
- II. Computing and paying wages and salaries
  - A. Application of the Fair Labor Standards Act
    - 1. Provisions of coverage
      - a. Enterprise coverage
      - b. Individual employee coverage
    - 2. Employee defined
    - 3. Wages
    - 4. Tips
    - 5. Workweek
    - 6. Overtime hours and overtime pay
    - 7. Compensatory time off
    - 8. Equal Pay Act
    - 9. Exemptions from the FLSA
    - 10. Child labor restrictions
  - B. Determining the employee's working time
  - C. Record keeping for time worked
  - D. Methods of computing wages and salaries
    - 1. Time rate
    - 2. Piece rate
    - 3. Special incentive plans
    - 4. Commissions
    - 5. Profit-sharing plans
- III. Social security taxes
  - A. Coverage under FICA
    - 1. Employees covered
    - 2. Employers affected
    - 3. Taxable wages
    - 4. Taxable wage bases

- a. Tax rates
- b. Employees' FICA (OASDHI) taxes and withholdings
- c. Employer's FICA (OASDHI) taxes
- B. Income and taxes for self-employed persons
- C. Application of Employer Identification Number (Form SS-4)
- D. Employee's Application for a Social Security Card (Form SS-5)
- E. Returns required for Social Security purposes
- F. Deposit requirements
- G. Employer's Quarterly Federal Tax Return (Form 941)
- H. Failure-to-comply penalties

IV.

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**REQUIRED TEXTBOOK AND MATERIAL:**

The textbook and other instructional material will be determined by the instructor.