



Central Iowa Chapter APA

May Newsletter

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P.O. Box 131
Des Moines
Iowa 50301



Our Mission

The Central Iowa Chapter of the American Payroll Association is dedicated to providing information and education, support and networking opportunities to professionals involved in all aspects of payroll through our meetings, our newsletters, and our website. The Chapter strives to be a respected, essential and effective partner in the business community and to provide support to the national American Payroll Association.

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Newsletter Chair's Note

It's been a busy month of fact finding as employers seek the knowledge to know how the new legislation will affect them and their employees. There's information coming at us from all directions, summarizing new information and listing legislation items that still need to be defined.

It's a good time to make sure that the sources you use to stay in compliance are dependable and have the most recent, updated information.

Keep the American Payroll Association and the Central Iowa Chapter of the APA among those at the top of your list to point you in the right direction.

Ann Jensen, CPP
Central Iowa APA Newsletter Chair

Upcoming Meetings

Watch for more details in the June newsletter!

Month	Day/Date	Location	Topic/Speaker
June	Thursday, June 10	Farm Bureau	Rebecca Parker/Merit Resources
July	No Meeting		
August	Friday, August 6	WDM Marriott	Statewide Conference

If you have suggestions for chapter meeting topics, email Lucy Ford, CPP at Education@centraliowaapa.org.

CIAPA Chapter News



Study Group

The next study group session will begin July 8th using the 2010 payroll Source.

If you have any questions regarding certification or study group, you may contact Sara Stafford at: 515-313-4251 or sara.stafford@efcoforms.com.



Central Iowa Chapter APA

Meeting Minutes May 10, 2010 5:30 pm

The regular monthly meeting of the Central Iowa Chapter of the American Payroll Association was held at FBL Financial Group, Inc. on Monday evening May 10, 2010. Dinner was catered by Smokey D's BBQ.

Sally Thomson, CPP, President called the business meeting to order at 6:08 pm. She had all



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officers present stand up and introduce themselves, stating the position they hold for the chapter and their employer. The minutes for the previous meeting were approved with no objections or changes.

Sally asked whether members had talked with their software providers about upgrades for handling the HIRE Act legislation. She also mentioned that two members had received Donald Sharper Education Grants. Sara Stafford was awarded APA's library of products and Sally Thomson was awarded free registration to Congress next year. Also Jodi Parsons received the A/P Education Grant and was awarded a free trip to Congress

and all accounts payable webinars.

Sally stated that APA is offering a virtual Congress this year to its national members. Four continuing education credits will be received for participating. The link is www.onlinecongress.org.

Sally asked for volunteers for the statewide conference planned for August 6th at the West Des Moines Marriott. If anyone knows of vendors wanting to participate in the exhibitor's hall, please inform Jodi Parsons or Barb Craig.

Lucy Ford, CPP, stated the next chapter meeting will be in June and the topic is changes in healthcare. She also recognized Julie Wiskus for passing the FPC exam and the following members for passing the CPP exam: Christy Jungman, Kristy Hancock, Gayla Nesbit, and Bobbie Stolarz. Congratulations!!

Luther Philpott, Treasurer, announced the balance in the checking account at \$14,960.07.

Ann Jensen, CPP, Newsletter Communications, announced the deadline for any newsletter information as Wednesday, May 19th.

Dan Schropp, CPP, Nominations, discussed the open board positions being voted on which were Vice President, Secretary, Nominations, Hospitality, and NPW/Community Development. He handed out voting forms to members who did not pick one up at the registration table. As members completed the voting, forms were passed into Dan. He began tallying the votes during the meeting.

The speaker for the evening was Andrew Harrison, Business Marketing Specialist, from Iowa Workforce Development. He presented the new website program "My Iowa UI" which will go into effect July 1, 2010, for employers to use to file unemployment insurance reports.

Dan Schropp, CPP, announced the new board members as: Vice President – Debby Hauk; Secretary – Susan Nielsen, CPP; Hospitality – Barbara Craig; and Nominations –

Carmen Pierce. He stated there were some write in candidates for NPW/Community Development and he will contact those members to see if one will accept.

Meeting was adjourned at 7:10 pm.

Respectfully submitted,
Susan Nielsen, CPP



Election Results

The votes have been counted and the election results are as follows - 2010-2011 CIAPA newly elected board members:

VicePresident.....Debby Hauk
Secretary.....Susan Nielsen, CPP
Hospitality Chair.....Barbara Craig
Nomination Chair...Carmen Pierce
NPW/ComDevelopChair.....
Lindsey Fausch, FPC

Thank you to all who accepted nominations. We appreciate your willingness to volunteer and be involved in your local chapter.

Special thanks to our outgoing board members Janice Carpenter, CPP, Jodi Parsons, CPP and Dan Schropp, CPP for all they have

done for our chapter during their period in office.



New CPP and FPC Recipients!

APA certification is a valuable, objective credential that verifies a specified level of knowledge, skills, and abilities in the payroll profession. Certification helps individuals demonstrate their payroll expertise, advance their careers, and enhance their standing within the profession.

APA offers two levels of certification -- the Fundamental Payroll Certification and the Certified Payroll Professional.

Congratulations go out to the following members received their CPP or FPC certifications this month:

Kristy Hancock, CPP
Christy Jungman, CPP
Bobbie Stolarz, CPP
Julie Wiskus, FPC

Congratulations!



National APA News



Attend 2010 VIRTUAL CONGRESS this year!

Not able to make it to the 28th Annual Congress in Washington, D.C. next week? APA and AAPA are excited to offer a new online companion to Congress for national APA members - The 2010 Virtual Congress & Expo.

Register now for the 2010 Virtual Congress and Expo at www.onlinecongress.org

Government Liaison Corner

If you have questions, you can contact Debby Haning at glo@centraliowaapa.org.

IRS Releases Revised 2010 Forms W-2, W-3

The Internal Revenue Service released revised versions of Forms W-2 and W-3 on April 20, 2010. The revised forms reflect changes made under the new Hiring Incentives to Restore Employment (HIRE) Act (P.L. 111-147).

The revised 2010 Form W-2, Wage and Tax Statement, includes a box 12, code CC, instruction for reporting exempt wages and tips for qualified employees required by the HIRE Act. The total of code CC amounts is reported in the new box 12b, HIRE exempt wages and tips, on the revised 2010 Form W-3, Transmittal of Wage and Tax Statements. The total amount of deferred compensation, previously reported in box 12, is now reported in the new box 12a on the W-3.

Forms W-2 and W-3 are available at the IRS website, www.irs.gov, along with revised instructions. IRS also plans to soon update its website with dozens of new frequently asked questions.

HIRE Act Q&A

The IRS has a Q&A on their website for the HIRE Act, <http://www.irs.gov/businesses/small/article/0,,id=220745,00.html?portlet=7>. The site is updated as new questions come in.

IRS PROVIDES GUIDANCE ON TAX TREATMENT OF EMPLOYER-PROVIDED HEALTH BENEFITS FOR CHILDREN UNDER AGE 27

IRS Notice 2010-38 (Apr. 27, 2010)

Notice 2010-38: <http://www.irs.gov/pub/irs-drop/n-10-38.pdf>

News Release: <http://www.irs.gov/pub/irs-news/ir-10-053.pdf>

Fact sheet:

<http://www.whitehouse.gov/the-press-office/fact-sheet-young-adults-and-affordable-care-act>

Recent health care reform legislation generally requires group health plans offering dependent coverage for children to continue providing that coverage for adult children until age 26. The legislation also extends the Code Section 105(b) income exclusion for medical care expense reimbursements under an employer-provided accident or health plan to employees' children who are under age 27 as of the end of the taxable year. The IRS has now issued guidance on the tax treatment of employer-provided health benefits for these children. Here are highlights of the guidance:

Effective Date. The tax treatment changes are effective March 30, 2010. In contrast, the requirement to provide coverage for children who have not attained age 26 is effective for plan years beginning on or after September 23, 2010.

Exclusion for Reimbursements. The exclusion for medical care reimbursements applies to an employee's child who is under age 27 during the entire taxable year, even if the child does not qualify as the employee's

tax dependent. For this purpose, the term "child" includes children, stepchildren, legally adopted children, children placed with the employee for adoption, and eligible foster children. The taxable year is the employee's taxable year, which employers may assume is the calendar year. Employers may rely on an employee's representation as to a child's date of birth.

Exclusion for Coverage. On and after March 30, 2010, employer-provided accident or health coverage for an employee's child who is under age 27 as of the end of the taxable year is also excluded from the employee's gross income. The IRS intends to amend the regulations under Code Section 106 retroactively to March 30, 2010, to provide for this exclusion. Taxpayers can rely on the Notice until amended regulations are issued.

Health FSAs, HRAs, and Cafeteria Plans. Health FSAs and HRAs can offer tax-advantaged coverage and reimbursements for children who are under age 27 as of the end of the employee's taxable year. Employers may permit employees to immediately begin making pre-tax salary reductions for accident or health benefits (including health FSAs) for these children even if the cafeteria plan has not yet been amended to include them, so long as a retroactive amendment is made no later than December 31, 2010. The IRS intends to amend the permitted election change regulations, retroactively to March 30, 2010, to include change in status events affecting nondependent children under age 27 (e.g., a child's becoming newly eligible for coverage or eligible for coverage beyond the date on which coverage would otherwise have been lost). Again, taxpayers can rely on the Notice until amended regulations are issued.

Employment Taxes. The guidance clarifies that coverage and reimbursements under an employer-provided accident or health plan for an employee's child are excluded from wages for FICA and FUTA purposes, without application of any age limit, residency, support, or other test.

DOL Updates COBRA Page for Model Notices

The Department of Labor's Employee Benefits Security Administration COBRA page now has available updated Model Notices, Application for Expedited Review of Denial of COBRA Premium Reduction, Fact Sheet, and Frequently Asked Questions (FAQs) that reflect the provisions of the Continuing Extension Act of 2010. They are available at www.dol.gov/COBRA.

DOL Creates Health Care Reform Webpage

The Department of Labor (DOL) has created a new webpage, www.dol.gov/ebsa/healthreform, that contains links to a variety of resources relating to the major health care reform legislation, PPACA. The webpage includes helpful links as well as a summary, timeline, and employer help guide:

- Summary — Includes nine categories with key points of interest under each subheading.
- Implementation Timeline — Groups by year the many components of health care reform that will become effective and provides a brief description of each one.
- Employers and Health Reform — Broken down by "small employers," "larger employers," and "all employers," it lists health care reform items that are relevant to the named employer group.

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