



Central Iowa Chapter APA

July 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 Notes

I recently had chance to work with Liz at IWD as I was using the new My Iowa UI website, and as always, I had a wonderfully positive experience. I was very impressed with how quickly my question was answered, providing the type of customer service that every office would hope to provide to their clients! When I sent one question by email, I literally received a phone call seconds after I pressed the send button. I also had the same experience with Kristy Maitre with the IRS – a question answered almost in less time that it took me to send the question. With the legislative changes ahead of us, I'm sure I'll have more questions but I'm confident that I have a willing team of resources to help me face those challenges timely and maybe even with a little humor! ☺

Ann Jensen, CPP
Central Iowa APA Newsletter Chair

Upcoming Meetings & Education

Month	Day/Date	Location	Topic/Speaker
August	Friday, August 6	WDM Marriott	Statewide Conference
September	TBA	TBA	National Payroll Week

If you have suggestions for chapter meeting topics, email them to Education@centraliowaapa.org.



Study Group



The study group session will began it's summer session on July 8th using the 2010 Payroll Source. It is meeting at EFCO Corp (1800 NE Broadway) on Thursdays from 6-8 pm.

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

CIAPA Chapter News



Welcome to the following new members:

Linda Ford - ADP Benefit Services
Megan Hollinger - Paychex
Kari Clemons - Newbury Management Company

We look forward to seeing you at our meetings!



Chapter Community Service Opportunity

The chapter will be sponsoring a community service event and we hope you will take the opportunity to join in!

The Des Moines Public Schools are in need of school supplies for the upcoming school year and we would like to get the chapter to help! Please see the attached flyer for details!

We will be volunteering in two ways. First by making donations of school supplies (a list of the most needed supplies is in the flyer) and secondly as volunteers to help sort the school supplies.

These supplies go out to about 50,000 students in the Des Moines Area. If you are interested in volunteering, they will be sorting supplies August 11th through the 14th at Hoover High School.

The deadline for donations will be August 6th. Lindsay will be at the Statewide Conference and can collect your donations there or if you are unable to attend, she would be happy to make other arrangements with you.

If you would like to volunteer, donate or have any questions please contact Lindsey Fausch at communitydev@centraliowaapa.org or call 515.334.6159.





National Payroll Week — September 6-10, 2010

National Payroll Week celebrates the hard work by America's 156 million wage earners and the payroll professionals who pay them. Together, through the payroll withholding system, they contribute, collect, report and deposit approximately \$1.7 trillion, or 71.9%, of the annual revenue of the U.S. Treasury.

Browse through these pages at www.nationalpayrollweek.com to learn more about your paycheck and using the withholding system to your advantage. Discover why NPW is an important public awareness campaign and how to celebrate it.

Participate in NPW 2010 by volunteering for Money Matters National Education Day or requesting a proclamation

Upcoming Webinars and Webinars on Demand

Expatriate Payrolls: Compliance Requirements and Global Administration

Wednesday, July 14, 1:00-2:30 p.m. ET

Examine the payroll reporting requirements that are unique to U.S. expatriates. Enhance your knowledge of reporting and withholding requirements, the mechanism of hypothetical tax, and the pros and cons of various tax reimbursement methods.

Third-Party Sick Pay

Thursday, July 15, 1:00-2:30 p.m. ET

Learn why third-party sick pay rules are so complex and how you can make them workable. Learn when sick pay is taxable or not taxable and how to report sick pay when it is paid by a third party.

Garnishments Forum Segment 1: Child Support Withholding, Basic

Wednesday, August 4, 1:00-2:30 p.m. ET

Learn about employers' responsibilities and priorities, the procedure for new hire reporting, and various child support withholding orders.

Garnishments Forum Segment 2: Child Support Withholding, Advanced

Thursday, August 5, 1:00-2:30 p.m. ET

Review electronic payments and e-IWO, lump sum payments, international child support enforcement, medical child support orders, and other issues that are changing the face of child support withholding for employers.

Garnishments Forum Segment 3: Tax Levies and Other Federal Involuntary Deductions

Wednesday, August 11, 1:00-2:30 p.m. ET

Understand what you need to know about federal and state tax levies, student loan collections, and federal agency loan collections. Discover how you can reduce your employee's burden in paying back the debt while eliminating extra work for yourself.

Garnishments Forum Segment 4: Other Withholding Orders

Friday, August 13, 1:00-2:30 p.m. ET

Explore the complex issues relating to creditor garnishments, bankruptcy orders, wage assignments, and Fair Labor Standards Act restrictions on deductions.

Upcoming Webinars On Demand

Payroll Tax Forum: Segment 1 – Legislative Actions and Agenda

In addition to getting the updates on all the new laws that affect payroll, you may be shocked to learn of the proposed bills and the major impact they could bring to your payroll process.

Payroll Tax Forum: Segment 2 – Regulatory Actions, Agency Guidance, and Court Decisions

Get the latest guidance on new laws from federal agencies like the IRS, DOL, and USCIS and how they think you should implement them into your payroll process.

Payroll Tax Forum: Segment 3 – Special Taxation and Reporting Issues

Taxing fringe benefits are some of the most complex and learn about the most common fringe benefit and reporting issues.

Payroll Tax Forum: Segment 4 – Annual Adjustments and Revisions to Forms and Publications

Whenever tax laws are created or changed, tax reporting form changes are inevitable. Find out about the most recent changes to IRS forms, publications, and amounts that impact payroll processing.

Fringe Benefit Series

We'll clarify the taxation and reporting of benefits you encounter on the job every day. During this webinar we will discuss wages after death, club dues, business expenses, gross ups and other familiar benefits with unfamiliar processes

Government Liaison Corner

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

Iowa Mandates Veteran's Day Off for Veterans

Iowa employers will be required to provide holiday time off for employees who are veterans on Veterans Day, November 11, if the employee would normally be required to work that day, under a new law signed by Governor Chet Culver on April 27, 2010. House File 2197 gives employers the discretion of providing the time off as either paid or unpaid.

Employees wishing to take the day off must provide the employer with at least one month's prior written notice of his or her intent to take time off for Veteran's Day and must also provide the employer with a federal certificate of release or discharge from active duty, or similar federal document, for purposes of determining the employee's eligibility for the benefit. For example, the employee must provide the DD 214.

IOWA NEW UI ONLINE FILING AND PAYMENT SYSTEM

The Workforce Development Department (WDD) announced that the new online filing system for unemployment insurance, MY Iowa UI, which was scheduled to be available in April 2010 will be available to all employers for filing in the 2nd quarter 2010. More information, including step-by-step instructions can be found at <http://www.iowaworkforce.org/ui/myiowauioverview.pdf>. The WDD Help Desk can be reached at 888-848-7442 or by email at iwdui@iwd.iowa.gov.

Weekly Unemployment benefit amounts for Iowa

Beginning July 4, 2010, the maximum weekly benefit amounts are \$376 for an individual with no dependents, \$390 for an individual with one dependent, \$404 for an individual with two dependents, \$425 for an individual with three dependents, and \$461 for an individual with four or more dependents. The minimum weekly benefit amounts are \$56, \$58, \$61, \$64, and \$67, respectively.

Obama Administration to Start Direct Deposit

White House Orders Government to Stop Mailing Paper Checks, Switch to Electronic Transfers

Americans receiving payments for Social Security, unemployment insurance, veterans benefits, IRS tax refunds, railroad retirement, and government benefits will now find the money automatically deposited into their personal bank accounts. Americans without bank accounts can get paid using the Treasury Department's Direct Express Debit MasterCard program.

Why the shift to direct deposits? Two reasons: one, it will be easier and faster for consumers to get paid and, two, it will save taxpayers money – an estimated \$303 million over the first five years and about \$120 million each year after that.

For instance, despite repeated attempts to get recipients to convert to electronic payments, the Treasury Department still mails out more than 136 million benefit checks each year. Now, as part of President Obama's effort to eliminate waste and modernize government for taxpayers, that will change.

The Treasury published a notice of proposed rulemaking in the Federal Register to begin a 60-day period of public comment. Once the final rule is published, the administration will roll out the changes with a public education campaign.

The new rule will primarily take effect in March 2011, with a few exceptions that will not take effect until March 2013.

MWR Web-Based Reporting Option Available

The Bureau of Labor Statistics (BLS) is now offering employers a web-based option for reporting Multiple Worksite Reporting (MWR) data. The setup information can be found at <http://www.bls.gov/cew/cewmwr05.htm>.

To set up your web account, use the MWR web ID and password located in the starred box in the right-hand middle of your MWR form. The secure BLS website is: <https://idcf.bls.gov/>. Additional instructions for the new paperless reporting of MWR information can be found at http://www.bls.gov/cew/reporting_through_the_idcf.pdf.

If you choose the web reporting option, once you submit your data on the web, you will no longer receive paper forms to complete. Each quarter BLS will send you a reminder email that the reporting period for MWR data has begun.

Contact information for the State offices can be found at www.bls.gov/cew/cewmwr03.htm.

Military Leaves

With almost 3,000 service men and women being deployed from Iowa, this information about the laws that have to be considered during the leave should provide some guidance for employers.

USERRA

USERRA protects the rights of persons who voluntarily or involuntarily leave employment positions to perform military service. It applies to all employers and employees. The law has no employer coverage or employee eligibility criteria that need to be met.

USERRA affects employment, reemployment and retention in employment, and employers may not discriminate against those who serve in the military because of such service—past, present or future.

Therefore, if an employer learns that an employee may need time off to serve, it cannot terminate or otherwise take a negative employment action against that employee because of the service. In addition, if applicants for employment indicate that they may serve or have served, this cannot be held against them.

Before Leaving

When an employee lets an employer know about the need for military leave, the employer does not have the right to require documentation supporting the need for leave. Many employees will provide it; however, there may be situations in which employees do not have such documentation. Employees must provide notice, but it may be verbal or written and may be informal. It does not need to follow any particular format. The law does not provide a time frame in which employees are to provide notice, however, the Defense Department strongly recommends that advance notice be provided at least 30 days before leave, when it is feasible to do so.

During Leave

While employees are on military leave, they can be characterized in any way, but they will be deemed to be on a furlough or leave of absence. This means employees are entitled to the non-seniority rights and benefits generally provided by the employer to other employees with similar seniority, status and pay that are on furlough or leave of absence.

After Leave

One of the basic rights under USERRA is reemployment after an absence for military service. Employees need to meet all of the following requirements to obtain this right, however:

- The employer had applicable advance notice of the employee's service, when practicable.
- The employee had five years or less cumulative military service during the employment relationship with a particular employer.
- The employee returns to work or applies for reemployment in a timely manner.
- The employee has not been separated from service with a disqualifying discharge or under other than honorable conditions.

Employers must return such employees to a position they would have achieved with reasonable certainty if not for the taking of military leave. If leave exceeded 30 days, employers may ask for documentation establishing the last three points above.

Under USERRA, if an employee has a disability incurred in or aggravated during the period of service, employers must make reasonable efforts to accommodate that disability even if the service-connected disability does not necessarily meet the ADA's definition of "disability." In addition, employers must help the veteran become qualified to perform his or her reemployment position whether or not the veteran has a service-connected disability requiring reasonable accommodation. This latter provision is beyond what the ADA generally requires.

The deadline for reinstatement may be extended for up to two years for employees who are recovering from a disability incurred or aggravated during military service.

Leave taken under USERRA is to be counted as if the employee worked during the military leave for purposes of FMLA leave eligibility.

FMLA

A reemployed service member would be eligible for FMLA leave if the number of months and hours worked during employment, combined with the number of months and hours the employee would have worked during military leave, meet the FMLA's eligibility criteria. That is, time spent on military leave is to be credited toward FMLA eligibility.

In general, the FMLA provides for job-protected leave for qualifying reasons. While USERRA provides military leave for employees, the FMLA provides leave for employees whose *family members* serve in the military.

Employees eligible for FMLA leave may take such leave because of a qualifying exigency caused by a family member's covered active duty or call to such duty. Eligible employees may also take FMLA leave to care for a family member's serious injury or illness caused or aggravated by military duty.

Qualifying Exigency

Eligible employees may take up to 12 weeks of FMLA qualifying exigency leave while their spouse, child or parent is on or called to active duty. Leave may be taken for the following reasons:

- o To address issues because of a short-notice deployment (employees may take up to seven days for this reason).
- o To attend official events related to the duty or support/assistance programs sponsored by the military.
- o To arrange for alternative child care when the duty necessitates a change.
- o To make or update financial or legal arrangements to address the service member's absence.
- o To attend counseling necessitated by the duty.
- o To spend time with a service member who is on short-term rest and recuperation leave (employees may take up to five days for this reason).
- o To attend post-deployment events sponsored by the military (employees may take up to 90 days after the service ends).

Caring for a Military Family Member

Eligible employees may take up to 26 weeks of leave to care for a spouse, child, parent or next of kin who incurred a serious illness or injury in the line of duty or had an injury/illness aggravated by military duty.

In addition to leave because of a family member's military activity, an employee may have a serious health condition incurred while serving in the military and may be entitled to take time off to care for this condition after returning from military service. Such a condition may also be a disability under the ADA.

ADA

Both USERRA and the ADA include reasonable accommodation obligations, as indicated earlier, but the ADA prohibits discrimination on the basis of a disability. Employers must provide reasonable accommodation to the known disability of employees or applicants. Employees returning from military service may need such accommodations. In some cases, leave beyond what other laws provide can be a reasonable accommodation.

Employees may also need other types of accommodations, and much will depend on the specifics involved. The ADA requires that employers engage in the "interactive process" when they become aware of a need for an accommodation. During this process, the employer and the employee discuss the situation with a focus on what accommodations will be effective and reasonable. Employers do not, however, need to provide accommodations for a family member of someone with a disability.

In addition to USERRA, the FMLA and the ADA, there may also be state laws to consider. The interplay between these laws will affect how employers respond to requests for leave. Despite complexity, such laws were designed to support those who are called to serve their country.

2009-2010 Board Members

PRESIDENT

Sally Thomson, CPP

515.225.5483

president@centraliowaapa.org

VICE PRESIDENT

Jan Carpenter, CPP

641.791.7396

vicepresident@centraliowaapa.org

SECRETARY

Susan Nielsen, CPP

515.323.6529

secretary@centraliowaapa.org

TREASURER

Luther Philpott

515.710-7305

treasurer@centraliowaapa.org

GOVERNMENT LIAISON OFFICER

Debby Haning, CPP

515.226.2224

glo@centraliowaapa.org

MEMBERSHIP

Shari Barber, CPP

515.558.6557

membership@centraliowaapa.org

HOSPITALITY

Jodi Parsons, CPP

515.223.2174

hospitality@centraliowaapa.org

NEWSLETTER COMMUNICATIONS

G. Ann Jensen, CPP

515.224.0380

amjens2@gmail.com

newsletter@centraliowaapa.org

EDUCATION

Lucy Ford, CPP

515.334.6142

education@centraliowaapa.org

NOMINATIONS

Dan Schropp, CPP

319.335.2382

nominations@centraliowaapa.org

NPW/COMMUNITY DEVELOPMENT

Barbara Craig

communitydev@centraliowaapa.org

