



The Pay Check Times

Monthly Newsletter – West Michigan Chapter of the American Payroll Association



May, 2018

LEGISLATIVE UPDATES

States Revise Withholding Tables in Response to Federal Tax Reform

The following states have made changes to their withholding tables in 2018:

Utah – effective for wages paid on or after May 1, 2018

Colorado – effective for wages paid on or after April 1, 2018

Missouri – effective for wages paid on or after Jan 1, 2018

Louisiana – effective for wages paid on or after February 16, 2018

Rhode Island Passes Paid Sick Leave Law

The new law goes into effect July 1, 2018 and applies to employers with 18 or more employees. It requires employers to allow employees to accrue and use paid sick and safe leave time for employees, themselves, as well as to assist family members.

It also requires employers to give employees one leave hour for every 35 hours worked. Employees may use up to (but not more than) 24 hours of leave in 2018, 32 hours in 2019 and 40 each following year.

For more information visit:

<https://www.govdocs.com/rhode-island-passes-paid-sick-leave-law-posting-requirement/>

CHAPTER HAPPENINGS

Pam Pike, Facilities Chair in Training!

A big thank you to Pam! She has volunteered to take the role of Facilities Chairperson. She has started working with Chris Vandersloot to transition the role in coming months.

Pam is currently the Vice President of Client Benefit Services at Benepay and has been with the company for about 5 years. Welcome aboard Pam!

ByLaws Need Your Review!

Your Board has made some updates to our Chapter ByLaws to help ensure they are current with technology and our Chapter development. The ByLaw document was emailed to all members for review. There will be an electronic vote send to members after the May 9th meeting to approve our new ByLaws. If you did not receive this document, please contact Christine Nygaard for another copy.

SAVE THE DATE!

All day CPP/FPC study session will be on Thursday, August 23rd. More to come!

UPCOMING EVENTS

Wednesday, May 9, 2018

May Monthly Chapter Meeting

Topic: Cyber Security.... Protecting Company and Employee Data

Where: Railside Golf Club, 5:30pm

PAYROLL TOPIC HIGHLIGHT

Handling Overtime Pay When EE works in Multiple Divisions of the Same Company

Q: An employee is working at two different business locations that are under the same umbrella. Each business has a different FEIN but they are owned by the same Corporation. Should overtime be paid if the combined hours from both locations are more than 40 hours in a workweek?

A: In this situation, one employer appears to have multiple divisions with different management structures. For purposes of the FLSA, the hours for both locations should be combined and overtime calculated accordingly. Whether an employer owns or operates multiple units under one FEIN or a multi-company structure with two or more FEINs, if the ownership of the locations is generally the same then the hours worked across all locations must be factored in when calculating overtime obligations.

Supplemental Wages and claiming Exempt on Form W-4

Q: An employee is earning more than \$100,000 a year who has claimed exempt on his Form W-4. He was recently paid supplemental wages, and federal income tax was deducted. Should it have been? Can an employee claim exempt from federal withholding on supplemental earnings?

A: You're on to something if you think salary may affect ability to claim the exemption, however it's off by a zero (0). Supplemental wages exceeding \$1,000,000 are subject to a mandatory federal withholding regardless of the W-4 with no exceptions. However, for earnings up to that amount, exempt is exempt for regular and supplemental wages and federal income tax should not have been withheld.

Source: APA Top Q&A from 2016

**AMERICAN
PAYROLL
ASSOCIATION**

West Michigan Chapter is an affiliated local chapter of the American Payroll Association. Learn more about APA at www.americanpayroll.org

Member Spotlight!

Nichole Dorsey, FPC

- Corporate HR/Payroll Administrator at Universal Forest Products, Inc
- Years in Payroll: 4
- Enjoys reading and hanging out with family
- Proudest Payroll Moment: Catching up with old co-workers who shared how much she was missed and how hard she worked
- Random fact: Expecting 1st child this summer. Baby girl will be 3rd generation of 1st born girls!



Have ideas or suggestions for our newsletter? Contact us!

Email Christine Nygaard at cnygaard@ufpi.com

Chapter Website: <http://westmichiganapa.org>