

- 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

REQUIRED TEXTBOOK AND MATERIAL:

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