

## Payroll Specialist Syllabus

### Course Description

This training program is a non-degree certificate program designed to provide practical, hands-on, and real-world job skills as an entry-level Payroll Specialist. Payroll specialists collect timekeeping information of employees, manages benefit packages with payroll software and accurately calculates pay according to the hours worked. They also manage any employee complaints and questions regarding payroll and investigate and resolve any errors in payroll in a timely manner.

A payroll specialist job duties also include, but not limited to: maintaining payroll information by collecting, calculating, and entering data; updating payroll records by entering changes in exemptions, insurance coverage, savings deductions, and job title and department transfers; preparing reports by compiling summaries of earnings, taxes, deductions, leave, disability, and nontaxable wages; determining payroll liabilities by calculating employee federal and state income and social security taxes and employer's social security, unemployment, and workers compensation payments; resolving payroll discrepancies by collecting and analyzing information; providing payroll information; maintaining payroll operations by following policies and procedures; and protect payroll operations by keeping information confidential.

### Educational Objectives

By the end of this course, you will have the basic skills to obtain an entry-level position as a payroll clerk specialist and have a good understanding of the following:

- Federal payroll laws & regulations
- Prepare and process a payroll
- Complete forms for new employees
- Create an employee earnings record
- Identify various pay period options
- Determine employee pay
- Calculate commissions and bonuses
- Identify employee deductions
- Determine taxable earnings
- Calculate income tax withholding
- Calculate FICA and Medicare
- Record payroll journal entries
- Calculate FUTA and SUTA taxes
- Determine employer taxes
- Nonemployee compensation
- Calculate self-employment tax
- Record payroll journal entries
- Complete quarterly Form 941
- Complete annual Forms 940, W-2, W-3
- Assist with year-end closing

### Length and Sequence/Frequency of Classes

The program is 324 hours and eighteen weeks. Mondays through Thursdays, four and a half hour sessions each.

### Schedule of Total Charges for a Period of Attendance and Estimated Total Charges for Entire Program

The total charges for a period of attendance are based on the number of hours of student attendance times the average hourly total tuition charge of \$16.98 ( $\$5,500 \div 324$  hours). The estimated total charges for the entire program are \$6,000: registration \$100, tuition \$5,500, and materials and supplies \$400.

### Methods of Instruction

#### *Onsite Method of Instruction*

Onsite class sessions are conducted by a dedicated instructor at the school's four-classroom facility located in the central San Diego City area of Kearny Mesa. The site is located in a professionally maintained business park with sufficient student parking and special needs access.



## **Payroll Specialist Syllabus - continued**

The inside of the school is configured in a modern, clean, and professional office setting with adequate heating and cooling systems, natural light, etc.

### *On-Line Class Method of Instruction*

Students access the online/electronic learning using the applications Zoom combined with the Google Classroom software application. Google Classroom allows instructors to create classes, give lectures, give quizzes, assign exercises and other assignments, organize folders, view student work and progress in real-time, and offer immediate feedback. Both Zoom and Google Classroom are provided as a free service for anyone with a personal email account. Instructors and students can access Zoom and Google Classroom using a Google account provided by the school. This education-friendly platform brings the benefits of paperless sharing and digital collaboration to classrooms. Tens of millions of instructors and students use Google Classroom in thousands of schools around the world, making it one of the most popular existing online educational technology tools available.

### **Training Resources and Materials**

The training program utilizes both proprietary and third-party training materials and resources for both the onsite and online programs. The proprietary curriculum was developed and designed by the CPA owner, operator, and instructor with over fifty years of accounting and finance experience. The third-party educational resources the payroll manual and online materials developed by Labyrinth Learning of Berkeley, California, entitled Payroll Accounting, A Practical, Real-World Approach, 7<sup>th</sup> Edition, by Eric A. Weinstein, CPA.

### **Process for Access to Online Training Resources and Materials**

The proprietary materials and educational resources, including quizzes, exercises, have been digitized for instructor and student use with Zoom and Google Classroom.

### **Program Syllabus-Sequential Outline of Subject Matter, Skills to be Learned**

*WEEK 1: STUDENT ORIENTATION, WORLD OF PAYROLL, TYPING, 10-KEY-BY-TOUCH, BASIC MATH*  
Student Orientation; School Disclosures; Student Rights; Career Goals; World of Payroll; Tools of the Trade; Ten-Key-by-Touch; Ten-Key Worksheets; Basic Math; Mastering Mental Math.

#### *WEEK 2: OVERVIEW AND INTRODUCTION TO THE PAYROLL PROFESSION*

The Size, Scope, and Nature of the Payroll Profession; Job Descriptions of a Payroll Clerk and Payroll Supervisor; History of Payroll in the U.S., Laws that Affect Employers in their Payroll Operations; Records Required by Law and Regulation; Importance of a Thorough Payroll Records System; Overview of Employee Hiring Procedures and Typical Payroll Processes and Procedures.

#### *WEEK 3: CATEGORIES OF WORKERS, PAYROLL TRANSACTIONS, RECORDS, DEFINITIONS, WAGES AND DEDUCTIONS*

The Six Categories of Workers; Difference Between Employees and Independent contractors; Difference Between Exempt and Non-Exempt Employees and the Four Categories of Exempt Employees; Recording payroll transactions; Payroll Definitions, and Records Used in Payroll Accounting.



## **Payroll Specialist Syllabus - continued**

### *WEEK 4: CATEGORIES OF WORKERS, PAYROLL TRANSACTIONS, RECORDS, DEFINITIONS, WAGES AND DEDUCTIONS - Continued*

Calculation of Regular and Overtime Pay, 'Comp-Time' and Federal and State Tax Deductions; Determining when Wages are Taxable; The Rules for Depositing Federal and State Payroll Tax Deposits; Preparation of a Manual Small Business Payroll for Five employees.

### *WEEK 5: PROCESSING A NEW EMPLOYEE*

The Employee Paystub; Summary of Tax Rates; The Fair Labor Standards Act; The Federal Minimum Wage; Calculating Overtime Wages; Child Labor Restrictions; Circular E and Form SS-4; Employer Identification Number; Hiring an Employee; The Personal Responsibility and Work Opportunity Reconciliation Act of 1996; Forms SS-5 and W-4;

### *WEEK 6: PROCESSING A NEW EMPLOYEE - Continued*

The Immigration Reform and Control Act of 1986; Form I-9; Workers' Compensation Insurance; Payroll Certifications; Utilizing a Payroll Service; Employee Earnings Record; Self-Assessment; Practice Sets A and B; Continuing Payroll Problem.

### *WEEK 7: CALCULATING EMPLOYEE WAGES*

Pay Periods and Workweeks; Pay Period Options; Defining the Workweek; Wage Determination Issues; The Equal Pay Act of 1963 (EPA); State Minimum Wages; Timecards; Salaries and Wages; Calculating Overtime Pay; Converting to Hourly Rates; Weekly Wage Conversions; Annual Salary Conversions;

### *WEEK 8: CALCULATING EMPLOYEE WAGES - Continued*

Commissions, Bonuses, and Incentive Plans; Paying Commissions; Awarding Bonuses; Offering Incentive Plans; Alternative Pay Considerations; Self-Employment Income; Tipped Employees; Utilizing Piecework Systems; Payroll Register; Self-Assessment; Practice Sets A and B;

### *WEEK 9: FEDERAL AND STATE INCOME TAX WITHHOLDING*

Deductions from Employee Earnings; Mandatory Deductions; Voluntary Deductions; Distinguishing Between Gross Pay and Taxable Pay; Federal Income Tax Withholding; The Wage-Bracket Method; The Percentage Method; Other Federal Income Tax Withholding Considerations;

### *WEEK 10: FEDERAL AND STATE INCOME TAX WITHHOLDING – Continued*

Deceased and Terminated Employees; Changing the W-4 Form; State Income Tax Withholding; Local Income Tax Withholding; The Payroll Register; Self-Assessment; Practice Sets A and B;

### *WEEK 11: FICA TAXES AND VOLUNTARY DEDUCTIONS*

FICA Taxes and Voluntary Deductions; Social Security Tax; The Social Security Wage Base; Taxable Earnings for Social Security Tax; Calculating Social Security Tax; Medicare Tax; Additional Medicare Tax; Additional Withholding Tax Considerations; State Disability Insurance; Wage Garnishments;



## **Payroll Specialist Syllabus - continued**

### *WEEK 12: FICA TAXES AND VOLUNTARY DEDUCTIONS – Continued*

Contributing to Retirement Plans; Cafeteria Plans; Dependent Care Benefits; Charitable Contributions, Union Dues, and Insurance Premiums; Completing the Payroll Register; Accounting for Payroll (Employees); Self-Assessment; Practice Sets A and B;

### *WEEK 13: FEDERAL AND STATE UNEMPLOYMENT TAXES*

Federal Unemployment Tax (FUTA); Credit Reduction States; Making FUTA Tax Payments; State Unemployment Tax (SUTA); SUTA Experience Rating; Matching Social Security and Medicare Tax;

### *WEEK 14: FEDERAL AND STATE UNEMPLOYMENT TAXES – Continued*

Accounting for Payroll (Employer); Nonemployee Compensation; Independent Contractors; Forms W-9, 1099-MISC, and 1096; The Self-Employment Contributions Act (SECA); Statutory Nonemployees; Self-Assessment; Practice Sets A and B;

### *WEEK 15: PERIODIC AND YEAR-END PAYROLL REPORTING*

Accounting for Payroll (Periodic Entries); Submitting Unemployment Tax Payments; Voluntary Withholding Payments; Employer's Quarterly Federal Tax Return Form 941; The Electronic Federal Tax Payment System;

### *WEEK 16: PERIODIC AND YEAR-END PAYROLL REPORTING – Continued*

Form 941 Rounding Considerations; Quarterly State Payroll Forms; Employer's Annual Federal Unemployment Tax Return Form 940; Form W-2 (Wage and Tax Statement); Form W-3 (Transmittal of Wage and Tax Statements); Self-Assessment Practice Sets A and B.

### *WEEKS 17 AND 18: COMPREHENSIVE PAYROLL PRACTICE SET PROJECT*

Completion of a comprehensive payroll practice set project encompassing all the information and learning skills acquired in the program in order to demonstrate understanding of concepts, procedures, laws, and regulations, and overall proficiency in the preparation and completion of the business payroll.

### **How Student Skills are Measured**

Student reports of progress, attendance, and grades are summarized and published at the end of each month. Copies are distributed to the students and entered into the student's records. Requirements for Completion: (1) 90% or greater cumulative attendance; (2) minimum cumulative grade-point average of 70%; and (3) completion of all exercises and practice sets.