



# PAY MATTERS

September 2015

The Newsletter of the CenTex Chapter of the American Payroll Association

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## President's Letter

## September Meeting

Thursday, September 10, 2015  
11:30 a.m. – 1:30 p.m.  
**Farm Credit Bank of Texas**  
4801 Plaza on the Lake Drive  
Austin, TX 78746

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## President's Letter

Jaynette Odegaard

Summer is over and school has started again. I hope you had a relaxing summer (if you were able to travel or take some time for yourself) or at least were able to stay cool if you had to work all summer. The Chapter is gearing up for a full and productive fall!

Our September meeting covers the topic of "Trans-Generational Retirement and the New Paradigms" presented by Anthony Mills from TMRS. Anthony is a dynamic speaker and we are so pleased he is going to be speaking at our meeting again.

In addition to having a fabulous speaker, we have a chance to celebrate! National Payroll Week is Sep 7-Sep 11 so our meeting on Sep 10 falls right in the week that is set aside to recognize hard-working payroll professionals like you! The CenTex board has some extra treats in store for the meeting, so please come and celebrate with us. It's not very often that we are able to be recognized – usually our profession only gets acknowledged if something goes wrong but very rarely do we get accolades when things go right.

Our meeting space has moved to Farm Credit Bank of Texas off 360. Thanks to Linda Doyle and Maria Gonzales for being our fabulous hostesses and ensuring we have sufficient space for everyone. Remember to sign up for the meeting through the website before the deadline of Tuesday, Sep 8. We do accept

late registrations and walk-ins but an advance number is preferred so we can ensure we have enough food and seats for everyone. If you have registered for a meeting but are unable to attend, please change your response as soon as possible or let a board member know. Anyone who registered for a meeting but does not show will be billed the cost of the meeting.

The Texas Payroll Conference is coming up Sep 23-Sep 26 in Galveston. The CenTex Chapter will have a booth in the Exhibitor Hall and we would love to see any of you who are attending the conference. I'm sure the conference will be full of learning with times for networking. Remember, TPC is coming to Austin in 2016 and the CenTex Chapter will be the host chapter, so the 2016 board will be looking for lots of volunteers.

Elections for the 2016 board will be held in October. Anyone who is interested in running for a board position should contact me or another current board member as soon as possible. The description of each position can be found later in this newsletter. I know there are several people who could make a difference in the life of our chapter by stepping up to volunteer as a board member!

I hope to see you all at our September meeting as we celebrate National Payroll Week!

Jaynette Odegaard  
President, CenTex Chapter

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## Guest Speaker - September 10<sup>th</sup>

Anthony Mills from TMRS

### Topic:

Trans-Generational Retirement and the New Paradigms

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## Centex Chapter Membership

You can now pay your monthly luncheon dues and/or your annual membership using a credit card. At this time, this can only be done in person at the monthly luncheon meetings.

### 2015 Annual Membership Fees (Jan 1-Dec 31)

\$45.00 — National APA Member  
\$55.00 — Non-APA Member

Forms available at the [Centex Chapter Website](#)

### 2015 Monthly Luncheon Dues

**\$25.00** — Pre-Registered Centex Chapter Members  
**\$35.00** — Walk-Ins and Non-Chapter Members

Speaker

Membership

## Important Dates

Chapter members will receive an email reminder to the monthly meetings. Please use this opportunity to pre-register; chapter members who pre-register and do not show will be billed \$25.00.

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## IMPORTANT DATES for 2015

### MONTHLY MEETINGS 2015

JAN-OPEN  
FEB 12<sup>TH</sup>  
MAR 12<sup>TH</sup>  
APR 9<sup>TH</sup>  
MAY 14<sup>TH</sup>  
JUN 11<sup>TH</sup>

JUL 9<sup>TH</sup>  
AUG 13<sup>TH</sup>  
SEP 10<sup>TH</sup>  
OCT 8<sup>TH</sup>  
NOV 12<sup>TH</sup>  
DEC 10<sup>TH</sup>

American Payroll Association  
33<sup>rd</sup> Annual Congress  
May 5<sup>th</sup>-9<sup>th</sup>, 2015  
MGM Grand, Las Vegas NV

[www.americanpayroll.org](http://www.americanpayroll.org)

National Payroll Week (NPW)  
September 7<sup>th</sup> -11<sup>th</sup>, 2015

[www.nationalpayrollweek.com](http://www.nationalpayrollweek.com)

26<sup>th</sup> Annual Texas Payroll Conference (TPC)  
[www.txpayrollconference.org](http://www.txpayrollconference.org)  
September 23<sup>rd</sup> -26<sup>th</sup>, 2015  
Galveston, TX

## Regulatory Alert

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## Federal Per Diem Rates Updated for Fiscal Year 2016, IRS issues ACA information return electronic filing publications, etc.

Sheila Courtright

**Federal Per Diem Rates Updated for Fiscal Year 2016.** The General Services Administration has announced the per diem travel reimbursement rates for fiscal 2016 – effective for travel undertaken on or after October 1, 2015. Per Diem Bulletin 16-1 is available on the APA website.

**IRS Issues ACA Information Return Electronic Filing Publications.** The

IRS has posted Publication 5164, *Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)*, and Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters*, on its website.

**Congress Hikes Reporting Penalties While Filers Remain Stymied.** by Michael M. Lloyd, a member of, and S. Michael Chittenden, a senior associate at, Miller & Chevalier Chartered, in Washington, DC. Read expert analysis and commentary on the impact of recently increased information return penalties.

**IRS Issues Regulations Gradually Eliminating Automatic Filing Extensions for Most Information Returns.** Temporary regulations, effective for the 2017 filing season, eliminate the automatic 30-day extension of time to file forms in the W-2 series (except Form W-2G). 80 F.R. 48433. Proposed regulations, effective no sooner than the 2018 filing season, would eliminate the automatic 30-day extension of time to file most other information returns, including Forms 1099-MISC and 1095-C. 80 F.R. 48472.

**IRS Offers MeF Update: Last Day for EMS Will Be November 30.** The IRS has announced the next step in the transition to the Modernized e-File platform for the processing of employment tax (94x series) forms. The legacy employment tax processing system (EMS – electronic management system) will be permanently retired in December; November 30 will be the last day that any employment tax forms will be accepted in the legacy system.

**IRS Collection Division Launches Early Interaction Initiative.** The IRS has announced that it will accelerate its contact with employers that have declining payroll tax deposits. Because missed employment tax deposits and corresponding penalties and interest can accumulate quickly and spiral out of control, the IRS will work to identify potential problems sooner and work with employers to increase the chances of a successful resolution.

**SEC Approves CEO Pay Ratio Disclosure Rule.** Effective for the first fiscal year beginning on or after January 1, 2017, public companies must disclose (1) the median of the annual total compensation of all employees, except the chief executive officer; (2) the annual total compensation of the CEO; and (3) the ratio of those two amounts. 80 F.R. 50104.

**IRS Says PEO Certification Delayed for a Year.** The IRS has announced that it plans to begin accepting applications for the new voluntary Professional Employer Organization certification program on July 1, 2016 – a year later than mandated by the Tax Increase Prevention Act of 2014. The delay may also push the date that PEOs may begin acting as certified PEOs to January 1, 2017.

**IRS Says Value of ID Protection Services May Be Excluded From Income.** The IRS has released guidance providing that an employer that provides identity protection services to employees whose personal information may have been compromised in a data breach of the employer's

(or employer's agent or service provider's) recordkeeping system may exclude the value of the protection services from the employee's income and wages. Ann. 2015-22.

**IRS Issues Fact Sheet on Determining Whether Workers Are Employees or Independent Contractors.** The IRS has issued a fact sheet that compiles website links to forms and other information resources to help employers correctly determine whether workers are employees or independent contractors. FS-2015-21.

**IRS Releases 2015-2016 Priority Guidance Plan.** The IRS has released a list of tax regulations and other guidance scheduled for publication by June 30, 2016.

**Wage and Hour Roundup.** Read about recently concluded enforcement actions under the Fair Labor Standards Act (FLSA), the Davis-Bacon and Related Acts (DBRA), the Contract Work Hours and Safety Standards Act (CWHSSA), the Service Contract Act (SCA), and the Family and Medical Leave Act (FMLA).

#### **State and Local News.**

- Alabama – claiming total exemption from state withholding, procedure changed
- California – paid sick leave opinion letter issued; UI electronic reporting requirements updated
- Connecticut – withholding tables, calculation rules revised
- Indiana – county income tax reform enacted
- Kentucky – federal UI loans paid off
- Michigan – UI taxable wage base decreased
- Mississippi – same-sex marriage income tax filing guidance issued
- New Jersey – UI, TDI, and FLI taxable wage base increased
- New York – wage deduction law and regulations set to expire
- Pennsylvania – Pittsburgh paid sick leave ordinance enacted
- Rhode Island – minimum wage, tip credit increased
- South Carolina – new taxpayer portal available
- Wisconsin – additional creditor garnishment administrative fee permitted

*Source: APA News Update - PAYROLL CURRENTLY Issue No. 9*

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## New CenTex Chapter Website

### New Website:

Due to a change in webhost, our website

<http://www.centexchapterapa.org/> has been improved for less cost. Soon, we will convert a lot of administrative functions thru the website such as :

- filling out on-line membership form to join
- registering for meetings in advance (no more Evite invitations)
- see job postings
- printing badges for meeting
- receiving email receipts instead of paper ticket receipts for payments
- invoicing no-show attendees
- sending announcements
- creating and sending newsletters
- plus much more as the board gets trained in all the functions of our new webhost STARCHAPTER. (However, we won't be using the on-line credit card payment function of website – payments can be checks sent by mail or paid in person at meetings by cash, check or credit card)

If you are a current member or a former member in the past 2 years, you should have received a Welcome To New Website email asking you to log in and create your password. If you didn't get this email, first check your JUNK or SPAM folders, then send a message to

[Maggie.fowler@capstonemanagement.com](mailto:Maggie.fowler@capstonemanagement.com) for the email to be resent to you. Certain areas of the website will be restricted to members only such as Member Directory and Job Postings. Non-members and guest of members can view such items as newsletters and meetings information. For persons who aren't current members and didn't receive a Welcome Email with website username and password link, they can register for meetings as a guest (just need name, company and email address) which will add them to the non-member group.

CPP certifications – If your CPP designation is not showing up as a suffix on your name on your website profile/emails, please send a message to [Maggie.fowler@capstonemanagement.com](mailto:Maggie.fowler@capstonemanagement.com) so that your profile can be edited. There are times when certain emails/announcements may be sent to only those with CPP certifications.

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## 2015 Centex APA Board Members

## Meeting Time and Location

### Contact Us

- By e-mail  
centex\_apa@yahoo.com
- On the web  
www.centexchapterapa.org
- By mail  
Centex Chapter  
American Payroll Assn  
P O Box 143433  
Austin TX 78714-3433

## 2015 CenTex APA Chapter Board Members

Jaynette Odegaard, President	jaynetteo@pflugervilletx.gov
Yolanda Davis, President-Elect	yolanda.davis@tceq.texas.gov
Veronica Alderete, Secretary	veronica_alderete@dell.com
Maggie Fowler, Treasurer	maggie.fowler@capstonemanagement.com
Alaina Scaglione, Membership Coordinator	ascaglione@newgistics.com
Sheila Courtright, Government Liaison	sheila_courtright@dell.com

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## September Meeting

Thursday, September 10<sup>th</sup>, 2015  
11:30 a.m. – 1:30 p.m.  
**Farm Credit Bank of Texas**  
4801 Plaza on the Lake Drive  
Austin, TX 78746

### Chapter Meeting Time & Location

**Centex Chapter luncheons are held on the second Thursday of each month except January. We meet at Farm Credit Bank of Texas at 4801 Plaza on the Lake Drive, Austin, TX from 11:30 p.m. to 1:30 p.m.**

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**CenTex is an independent and autonomous chapter of the American Payroll Association.**

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**CENTEX CHAPTER  
OF THE  
AMERICAN PAYROLL ASSOCIATION**

## BY-LAWS

### Article IV - Officers

Section 1: The officers of the CenTex Chapter shall be President, President Elect, Secretary, Treasurer, Membership Officer and Government Liaison, nominated and elected by the members of the CenTex Chapter. All officers except the Membership Officer shall be Regular members as defined in Article III Section 1. The Membership Officer may be an Associate member.

Section 2: The Office of President shall not share an employer relationship under a common corporate entity with office of Treasurer.

Section 3: Duties of the officers shall be as follows:

- a. The **President** shall lead, plan, and direct activities of the CenTex Chapter, conduct and preside over meetings and conferences, and periodically form working committees that will perform assigned tasks. The President shall be an ex-officio member of all committees and will also be responsible for making meeting arrangements for the Quarterly board of director's meeting and issuing reminders. The President shall be responsible for appointing an independent public auditor to examine the financial records of the chapter annually. The President will serve in an advisory capacity in the year following their term of office by attending all board of director's meetings to ensure the success of the office and continuity of the Chapter. The CenTex Chapter of the American Payroll Association will provide the registration fee for the current President to attend the Texas Payroll Conference each year, pending

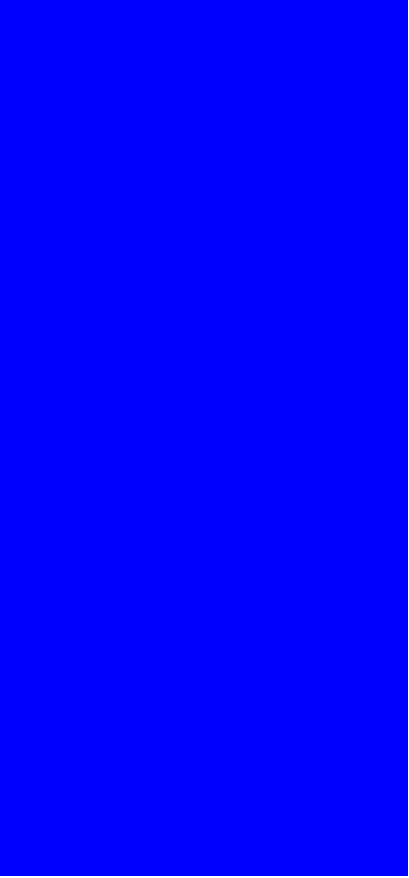


availability of funds. The Chapter will pay the President's delegate registration fee. The President delegate will be responsible for all travel and hotel expenses. *(Amended June 2011)*

- b. The **President Elect** shall assist the President in all administrative functions, and will fulfill/assume presidential responsibilities in the event the President is absent or unable to complete the term of office. Should this event occur, a new President Elect shall be elected. The President Elect will be responsible for securing speakers and other government agency representatives for monthly meetings.
- c. The **Secretary** shall be responsible for recording minutes, resolutions, votes, and any other pertinent issues and shall permanently safeguard and maintain the records of the office. The Secretary will provide minutes of meetings to the membership on a monthly basis. The Secretary will prepare the monthly meeting announcement and labels; and be liaison with the service for mailing monthly notices.
- d. The **Treasurer** shall collect all moneys due, manage the chapter finances, sign all checks, prepare monthly financial reports for the membership and shall safeguard and maintain the permanent records of the office. The treasurer will present the Treasurer's Report to the membership each quarter. The treasurer shall have signatory authority on all checks up to and including \$500. Checks over \$500 will require the signature of the President.
- e. The **Membership Officer** will maintain and update the database and annually publish the membership directory. The Membership Officer will also be responsible for membership renewal applications and certificates. The Membership Officer will serve as ex-officio of the Membership Committee; and actively work to promote the Chapter and its activities.
- f. The **Government Liaison** shall represent the CenTex Chapter in matters between the Chapter and the various government agencies. Additionally, the Government Liaison will provide regular legislative updates to the chapter members.

Section 4:

The term of office for all positions shall be one year. Elections shall be held annually. Term of office begins January 1 and expires December 31 each year. The term of office for the President-Elect shall be two years, the second year as President. Incumbent officers are eligible for reelection. Any officer may resign at any time by delivering a written resignation to the Board.



Section 5: Officers may be removed from office by a two-thirds majority vote of voting members. Failure to carry out responsibilities of the respective office warrants removal. Vacancies occurring on the Board, for whatever reason, including the creation of new Offices, shall be filled by a majority vote of the Board. An Officer elected by the Board shall hold office until the next annual election. Such successors shall serve until the expiration of the term for which the vacancy occurred.

Section 6: The Chapter Board may sponsor the payment of the annual membership dues to APA National for an Associate Member who is interested in serving as an Officer of the Chapter and receives no financial support from their employer. The Board will not sponsor more than two (2) Associate members in any particular year.

*(Amended: Nov. 2002)*