CHAPTER 1

Note: Working space and special forms are provided for the Practical Problems and the Continuing Payroll Problem only. If students are required to prepare written answers to the Questions for Review, Questions for Discussion, and Case Problems, blank paper should be provided.

Learning Objectives

After studying this chapter, students should be able to:

- Identify the various laws that affect employers in their payroll operations.
- Examine the recordkeeping requirements of these laws.
- Describe the employment procedures generally followed in a Human Resources Department.
- Identify the various personnel records used by businesses and the type of information shown on each form.
- Identify the payroll register and the employee's earnings record.

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THE PAYROLL PROFESSION
FAIR LABOR STANDARDS ACT
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Americans with Disabilities Act

RECORDS
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OTHER FEDERAL LAWS AFFECTING THE NEED FOR PAYROLL AND PERSONNEL

E-Verify
Family and Medical Leave Act of 1993

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Patrick Vollmar

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