
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:

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

Contents

Chapter 1 outline:

LEARNING OBJECTIVES

THE PAYROLL PROFESSION

FAIR LABOR STANDARDS ACT

FEDERAL INSURANCE CONTRIBUTIONS ACT

INCOME TAX WITHHOLDING LAWS

UNEMPLOYMENT TAX ACTS

RECORDKEEPING REQUIREMENTS

FAIR EMPLOYMENT LAWS

Civil Rights Act of 1964

Executive Orders

Age Discrimination in Employment Act

Americans with Disabilities Act

OTHER FEDERAL LAWS AFFECTING THE NEED FOR PAYROLL AND PERSONNEL RECORDS

Federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996

Immigration Reform and Control Act of 1986

E-Verify

Family and Medical Leave Act of 1993

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Essential Bus Comm E5 Im/Tb/Sm Guffey,2000-06 *Working Mother* ,2001-10 The magazine that helps career moms balance their personal and professional lives **Christian Advocate and Journal and Zion's Herald** ,1899
United States Economist, and Dry Goods Reporter ,1920 **Cumulated Index Medicus** ,1988 **Hoard's Dairyman** ,1914 *British Medical Journal* ,1893 The Engineer ,1886 **The American and English Encyclopedia of Law** John Houston Merrill,Thomas Johnson Michie,Charles Frederic Williams,David Shephard Garland,1892 The United Presbyterian ,1901 *Christian Advocate* ,1886 **San Francisco Bay Technology Resource Guide** ,1993
Peninsular Methodist ,1891 Universalist Watchman, and Christian Repository ,1845 Building News ,1868
English Mechanic and Mirror of Science ,1867 *The Building News and Engineering Journal* ,1868 **The American Year Book** ,1914 **Mediaweek** ,1994-07 *The Christian Advocate* ,1908

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