

BUSINESS ADMINISTRATION
Wage & Salary Administration (BUS 135)

Credit Hours: 3.0
Lab Hours: None
Lecture Hours: 3.0

[DL ATTENDANCE/VA STATEMENT](#)
[TEXTBOOK INFORMATION](#)

COURSE DESCRIPTION

This course is a study of the proper recording and reporting of payroll with special emphasis on internal controls.

COURSE COMPETENCIES

This course will be taught in a modular format. Students may receive credit for experiential learning (e.g. on-the-job training, prior education, and/or life experience) by demonstrating proficiency of certain competencies, thereby allowing the student to accelerate the completion of the course. This course is divided into five Modules as indicated below.

Upon successful completion of the course, the student will have demonstrated through test performance and practice set completion that he/she is competent in performing the following tasks.

MODULE I - Payroll Fundamentals

- Explain federal laws and criteria governing the classification of workers.
- Explain the classification, reporting, and enforcement of the requirements for reporting newly hired and rehired employees to state agencies.
- Discuss guidelines defining time worked and other compensable time issues.
- Identify various types of compensation employees can receive for their work.
- Explain the recordkeeping and record retention requirements and procedures, required by federal payroll laws, state unemployment insurance laws, and escheat laws.
- Describe the penalties for failure to withhold properly, failure to deposit the proper amount of taxes, and the failure to file correct returns on time.
- Discuss child labor restrictions.

MODULE II – Fundamentals of Payroll Operations and Management

- Discuss the advantages and steps involved in implementing a computerized payroll system.
- Describe how data is organized electronically in an automated payroll system.
- Distinguish between batch and real-time processing.

- Discuss the importance of interfacing the payroll system with other systems within the company.
- Discuss important human resource and management issues that relate to the responsibilities of a payroll manager.
- Discuss various control techniques to ensure accurate payroll processing and reporting.

MODULE III – Payroll Processing

- Identify various methods and procedures related to paying employees.
- Discuss methods of withholding federal, state and local taxes.
- Describe rules and regulations that apply to employees when making voluntary or involuntary deductions (garnishments) from employee wages.
- Discuss the rules and responsibilities of employers and employees regarding specific employee benefits.
- Describe the details of deferred compensation plans and the associated tax consequences.
- Explain the tax rules and requirements of cafeteria plans, health benefits, and other employer benefits.

MODULE IV – Tax Reporting

- Outline the rules governing depositing federal tax deposits.
- Explain the purpose and reporting requirements of Form 941.
- Identify IRS regulations governing making corrections to federal tax forms.
- Discuss the requirements related to federal (FUTA) and state (SUTA) contribution and reporting and Form W-2 reporting.

MODULE V – Payroll Application

- Complete a comprehensive payroll practice problem.

ENTRY LEVEL SKILLS

The student entering this course should have a basic understanding of the principles of accounting and should possess basic math and computational skills as well as basic reading skills.

PREREQUISITES

None

CO-REQUISITES

None

MINIMAL STANDARDS

All business majors must earn a minimum score of 70 (C) in order for this course to count toward program requirements. Other majors may earn a minimum score of 60 (D) in order to receive credit for this course.

ACADEMIC INTEGRITY

The policies stated in the York Technical College Handbook will be enforced. Any student violating these policies will be subject to academic discipline.

COURSE REQUIREMENTS

All students are responsible for completing the following course requirements:

- . read and study assigned chapters
- . complete assigned homework problems and exercises
- . complete assigned on-line exercises/payroll project
- . take all tests

ATTENDANCE POLICY

The traditional student is expected to attend all class meetings. The instructor will follow the attendance policy stated in the York Technical College Student Handbook. The on-line student is encouraged to attend an on-campus orientation session to become familiar with managing the on-line course and to complete all assignments and tests according to the scheduled dates as shown on the calendar.

Traditional students are expected to attend class on test days and on-line students are expected to take tests as scheduled on the course calendar in the Assessment Center. Students will not be allowed to take a **make-up test**; however, a comprehensive final exam may be taken to replace only one missed MODULE test.

EVALUATION STRATEGIES/GRADING

Students will be given four (4) MODULE tests and on-line exercises, which will count 100 points each. Students will also complete a payroll project, which consists of **comprehensive project**, and a **test** on the payroll project. All work must be completed by the assigned dates. The maximum score on any work received late is 90%. Completion of the project and the test will equal a combined score of 100 points.

Completion of each Module will count 20% of the total grade. Tests will count 80% of grade and the payroll project score counts 20% of the total score. The grading scale is as follows:

<u>GRADE</u>	<u>SCORE</u>
A	90-100
B	80-89
C	70-79
D	60-69
F	Below 60
W	Withdrawal

COURSE OUTLINE

- Chapter 1 – Payroll Fundamentals
- Chapter 2 – Fundamentals of Payroll
- Chapter 3 – Paycheck Fundamentals
- Chapter 4 – Tax Reporting
- Chapter 6 – Professional Payroll Skills and Responsibilities

BUS 135 Grade Sheet

Name _____

MODULE Tests:

Module 1 _____

Module 2 _____

Module 3 _____

Module 4 _____

TEST AVERAGE _____

MODULE 5 PAYROLL PROJECT _____

FINAL GRADE

Test Average _____ X .80 = _____

Payroll Project _____ X .20 = _____

Course Average = _____

NOTE: A FINAL EXAM MAY REPLACE ONLY ONE MODULE TEST.



BUS 135

***WAGE & SALARY
ADMINISTRATION***

COURSE MODULES	
MODULE 1 – PAYROLL INFORMATION & COMPENSATION	GRADE
Chapter 1 – Need for Payroll and Personnel Records	100 points
Chapter 2 – Computing and Paying Wages and Salaries	100 points
% of Final Grade	25%
MODULE 2 – EMPLOYEE WITHHOLDINGS	
Chapter 3 – Social Security Taxes	100 Points
Chapter 4 – Income Tax Withholding	100 Points
% of Final Grade	25%
MODULE 3 – EMPLOYER PAYROLL TAXES & PAYROLL RECORDING	
Chapter 5 – Unemployment Compensation Taxes	100 points
Chapter 6 – Analyzing and Journalizing Payroll Transactions	100 points
% of Final Grade	25%
MODULE 4 – PAYROLL APPLICATION	
Chapter 7 & Appendix A – Payroll Project	100 points
% of Final Grade	25%