

AMERICAN PAYROLL ASSOCIATION OF ACADIANA LAFAYETTE, LA www.apaacadiana.net



An autonomous and independent chapter of the American Payroll Association

APAA Holds Elections for Board of Directors for 2010

The elections for the new APAA board of directors for 2010 were held in December.

Congratulations to the following:

President: **Wendy David, CPP** – Wendy is the Accounting Administrator for Gerami’s Floors in Lafayette and has 14 years experience in Payroll. Wendy was the Community Relations Coordinator for the year 2009, created APAA’s current website and also started our Chapter Newsletter in 2009.

Vice-President: **Francine Duhon, CPP**- Francine is the Sr. Payroll Administrator for Hercules Offshore in the Liftboat Division in Lafayette and has 20 years experience in Payroll. This is Francine’s second consecutive year as our Vice President and has also served as Secretary.

Secretary: **Margaret Adams, CPP**– Margaret is the Sr. Account Clerk/ Payroll for CARBO Ceramics in New Iberia and has over 20 years experience in Payroll.

Treasurer: **Velma Gibson**– Velma is an Accountant with Acadiana Legal Service Corporation in Lafayette and has about 25 years experience in Payroll.

Community Relations Coordinator: **Jill Adams**- Jill is the Payroll Specialist Manager at Total HR Solutions in Lafayette and has 3 years experience in Payroll. Jill will be taking over our website for the next year.

Thank you to Vanessa Boudreaux for doing a fantastic job as our Election Coordinator this year.

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IRS TAX CALENDAR FOR JANUARY AND FEBRUARY

January 1st: Stop advance credit of the Earned Income Credit for any employee not submitting a new W-5 Form.

January 12th: Tipped employees are required to report to you tips of \$20 or more earned during December 2009.

January 15th: Deposit Payroll Tax for December 2009 (if the monthly deposit rule applies).

February 2nd:

Furnish Forms 109, 1099, and W-2G to recipients you made payments to during 2009.

Give Form S-2s to all employees who worked for you during 2009.

Deposit FUTA tax (federal unemployment tax) owed through December if the amount is \$500 or less.

File 1009 Form 940, 941, 943, or 944 (payroll taxes) if you did not deposit all taxes when due.

February 10th:

File Forms 940, 942, 943, and/or 945 (payroll taxes) if you timely deposited all required payments.

Tipped employees are required to report to you tips of \$20 or more earned during January.

February 16th: Begin withholding on employees that claimed extra withholding from their payroll tax in 2009 but did not file a W-4 to continue in 2010.

(Louisiana Small Business Assoc)

Visit the IRS
Website at
IRS.gov

ELECTRONIC WAGE REPORTING UPDATE

In December 2009, Social Security will bring several changes to the Electronic Wage Reporting experience. For starters, a redesigned home page that promises a more user-friendly interface with access to W-2 and W-2C Online, and Resubmission Acknowledgement applications. Access to the updated redesigned Electronic Wage Reporting suite of services will still require a User ID and password. Also, the updated Electronic Wage Reporting Handbook will contain a new format and will offer easier to read content. And, beginning on December 7, 2009, W-2c Online will accept prior year W-2c reports; e.g., tax years 2009, 2008, 2007 and 2006, respectively. However, after April 15, 2010, W-2c Online will no longer accept tax year 2006 W-2c reports. To submit your tax year 2006 (or older) W-2c reports, you will need to submit them using the Specification for Filing Forms W-2c Electronically (EFW2C) using the “File Upload” application, or the paper format. **Learn More online** Business Services Online: www.ssa.gov/bsowelcome.htm
EFW2C: www.socialsecurity.gov/employer/efw/09efw2c.pdf



WHAT IS PAID TIME AND WHAT IS NOT?

The Fair Labor Standards Act requires employers to pay employees for time spent working. The workweek ordinarily includes all time during which an employee is necessarily required to be on the employer's premises, on duty or at a prescribed work place.

"Workday", in general, means the period between the time of any particular day when an employee begins his/her "principal activity" and the time on that day at which he/she ceases such principal activity or activities.

WAITING TIME: Whether waiting time is hours worked under the law depends upon the particular circumstances. Generally, an employee may be engaged to wait (which is work time) or an employee may be waiting to be engaged (which is not work time). For example, a secretary who reads a book while waiting for dictation or a fireman who plays checkers while waiting for an alarm is working during such periods of inactivity. These employees have been "engaged to wait" and they should be paid under the law.

ON-CALL TIME: An employee who is required to remain on call on the employer's premises is working while "on call" and should be paid. An employee who is required to remain on call at home, or who is allowed to leave a message where he/she can be reached, is not working (in most cases) while on call.

REST AND MEAL PERIODS: While rest or meal periods are not required for employees who are not minors, rest periods of short duration (usually 20 minutes or less) are common (and promote the efficiency of the employee) and are customarily paid for as working time. These short periods must be counted as hours worked. Unauthorized extensions of authorized work breaks need not be counted as hours worked when the employer has expressly and unambiguously communicated to the employee that the authorized break may only last for a specific length of time, that any extension of the break is contrary to the employer's rules, and any extension of the break will be punished. Bona fide meal periods (typically 30 minutes or more) generally need not be compensated as work time. The employee must be completely relieved from duty for the purpose of eating regular meals. The employee is not relieved if he/she is required to perform any duties, whether active or inactive, while eating.

Chapter News

WELCOME TO APAA'S NEWEST MEMBERS:

Rachael Antoine, CPP - Louisiana Health and Rehab
 Sara Faulk - Superior Energy
 Elizabeth Viator - Stratograph
 Cheryl Simon - St Pius Elem.
 Tina Culotta - Home Bank

Next Meeting

Our next meeting will be held on Thursday, February 19, 2010.
 Time and location to be announced by email and website.

Payroll Source

We are currently accepting orders for the 2010 Payroll Source (available Spring 2010). We would like to get a bulk order together. Pricing would be as follows:

1-4	\$209.95
5-9	\$188.96
10-20	\$167.96
21-40	\$157.46

Please contact Ellen Chauvin if you would like to order.

NEWSLETTER ARTICLES

If you have any articles you would like to see in our newsletters, please forward the articles to Wendy David at wdauid@geramis.com

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Annual Membership Fees:

\$35.00 for APA National Members

\$45.00 for Non-APA National Members

\$ 5.00 Enrollment Fee (New members)

For membership information contact:

Nicole Palmintier, Treasurer/Membership

You can obtain information on becoming a national member of the American Payroll Association at www.americanpayroll.org/members or by contacting one of our officers.

