

2010 APA Basic Guide to Payroll, Revised Edition Highlights of Contents

CHAPTER 1: Introduction to Payroll	CHAPTER 12: Payroll Technology
CHAPTER 2: What's New in Payroll for 2010	CHAPTER 13: Payroll Accounting
CHAPTER 3: How to Save Time and Trouble Filing the 2009 Form W-2	APPENDIX A: Fingertip Guide to Benefits
CHAPTER 4: How to Manage Payroll and HR Data	APPENDIX B: Directory of State and Federal Agencies
CHAPTER 5: Withholding Taxes From Gross Pay	APPENDIX C: 2010 Federal Payroll Tax Calendar
CHAPTER 6: Nontax Deductions From Gross Pay	APPENDIX D: The 2010 Federal Per Diem Rates
CHAPTER 7: How to Pay Employees	APPENDIX E: Employer's Tax Guides
CHAPTER 8: FICA and Income Tax Deposits and Returns	Purchaser Information: 2010 Revised Edition of the <i>APA Basic Guide to Payroll</i>. ISBN: 9780735591851. Price: \$309. One volume. Looseleaf. Updated annually. Any new edition or supplement issued within three months of purchase of the main edition will be sent free of charge.
CHAPTER 9: Federal and State Unemployment Taxes	
CHAPTER 10: Payroll Advantages—And Pitfalls—of Hiring Workers Who Are Not Your Employees	
CHAPTER 11: How to Comply with Federal and State Wage-Hour Laws	

Meet Our Payroll Experts

Senior Managing Editor **Joanne Mitchell-George, J.D.**, is a graduate of the Seton Hall University School of Law with over 25 years of payroll editorial experience.

Delores Risteau, CPP, is a consultant who teaches compliance issues to payroll practitioners.

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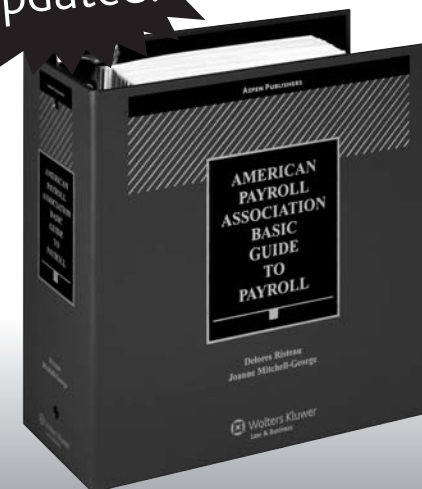
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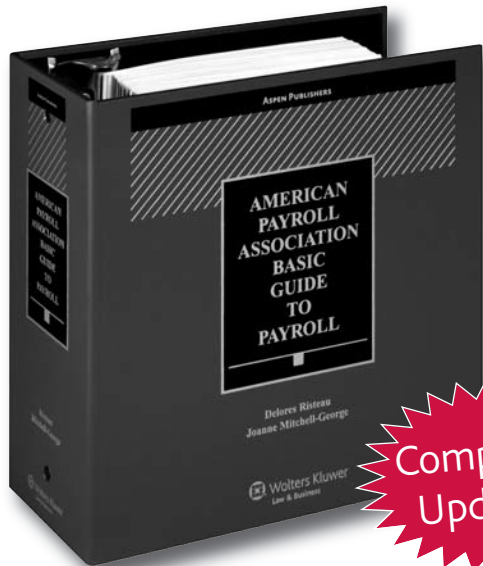
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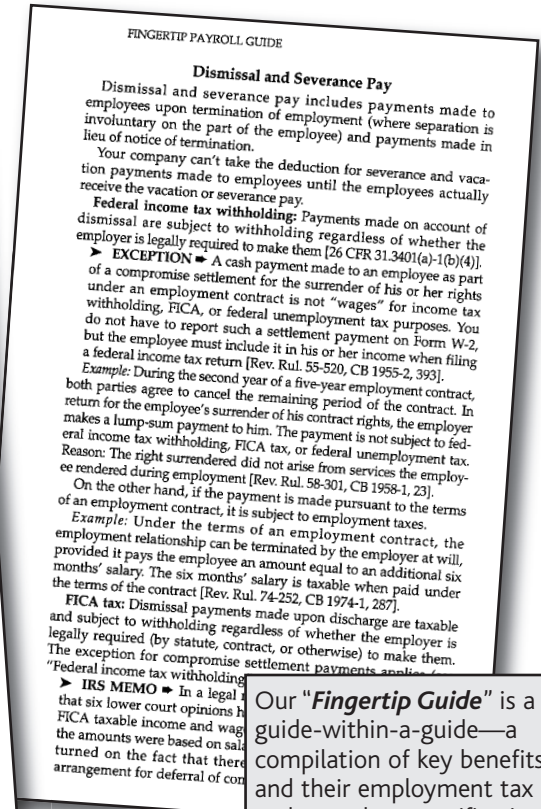
- **Examples and worksheets** walk you through hard-to-follow procedures.
- **Key IRS forms** are reproduced with line-by-line explanations

UNEMPLOYMENT TAXES

Experience Rating Method by State

State	Method	Voluntary Contribution	State	Method	Voluntary Contribution
Ala.	Benefit ratio		Mont.	Reserve ratio	
Alas.	Payroll stabilization		Neb.	Reserve ratio	X
Ariz.	Reserve ratio	X	Nev.	Reserve ratio	
Ark.	Reserve ratio	X	N.H.	Reserve ratio	
Calif.	Reserve ratio	X	N.J.	Reserve ratio	X
Colo.	Reserve ratio	X	N.M.	Reserve ratio	X
Conn.	Benefit ratio		N.Y.	Reserve ratio	X
Del.	Benefit wage ratio		N.C.	Reserve ratio	X
D.C.	Reserve ratio		N.D.	Reserve ratio	X
Fla.	Benefit ratio		Ohio	Reserve ratio	X
Ga.	Reserve ratio	X	Okla.	Benefit wage ratio	
Haw.	Reserve ratio		Ore.	Benefit ratio	
Ida.	Reserve ratio		Pa.	Reserve ratio/benefit ratio	X
Ill.	Benefit ratio		R.I.	Reserve ratio	
Ind.	Reserve ratio	X	S.C.	Reserve ratio	
Iowa	Benefit ratio		S.D.	Reserve ratio	X
Kans.	Reserve ratio	X	Tenn.	Reserve ratio	
Ky.	Reserve ratio	X	Tex.	Benefit ratio	X
La.	Reserve ratio	X	Utah	Benefit ratio	
Me.	Reserve ratio	X	Vt.	Benefit ratio	
			Va.	Benefit ratio	
			Wash.	Benefit ratio	X
			W.Va.	Reserve ratio	X
			Wis.	Reserve ratio	X
			Wyo.	Benefit ratio	

What's the law in California? New York? Texas? **Clear, readable charts** show you what each state does.



Our "*Fingertip Guide*" is a guide-within-a-guide—a compilation of key benefits—and their employment tax and wage-hour ramifications—arranged so you can look them up in moments.

Always Current!

The *2010 Revised Edition* of the *APA Basic Guide to Payroll*, is completely up-to-date, but to make sure you remain current with the latest developments, you'll automatically receive updates, revisions, supplements and/or new editions on a 30-day risk-free trial basis with absolutely no obligation to purchase. Upon receipt, you will have 30 days in which to purchase or return. You may cancel this automatic supplementation program at any time simply by notifying Aspen Publishers.

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