HR 74 Course Outline as of Fall 2015

CATALOG INFORMATION

Dept and Nbr: HR 74   Title: HR PAYROLL ADMIN
Full Title: Human Resource Payroll Administration
Last Reviewed: 2/9/2009

Units			Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	2.00		Lecture Scheduled	2.00	17.5	Lecture Scheduled	35.00
Minimum	2.00		Lab Scheduled	0	8	Lab Scheduled	0
			Contact DHR	0		Contact DHR	0
			Contact Total	2.00		Contact Total	35.00
			Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 70.00   Total Student Learning Hours: 105.00

Title 5 Category: AA Degree Applicable
Grading: Grade or P/NP
Repeatability: 00 - Two Repeats if Grade was D, F, NC, or NP
Also Listed As:
Formerly: HR 78.5

Catalog Description:
Overview of payroll processes and requirements in compliance with Federal and California State law. Topics address independent contractor vs. employee status, exempt vs. non-exempt status, and compliance with requirements for overtime, withholding and payroll record keeping, IRS, Social Security, unemployment insurance, and calculation of gross and net pay. Emphasis is on research, analysis, and the integration of the payroll and human resource functions.

Prerequisites/Corequisites:

Recommended Preparation:
Eligibility for ENGL 100 or ESL 100

Limits on Enrollment:

Schedule of Classes Information:
Description: Overview of payroll processes and requirements in compliance with Federal and California State law. Topics address independent contractor vs. employee status, exempt vs. non-exempt status, and compliance with requirements for overtime, withholding and payroll record keeping, IRS, Social Security, unemployment insurance, and calculation of gross and net pay.

Emphasis is on research, analysis, and the integration of the payroll and human resource functions. (Grade or P/NP)
Prerequisites/Corequisites:
Recommended: Eligibility for ENGL 100 or ESL 100
Limits on Enrollment:
Transfer Credit:
Repeatability: Two Repeats if Grade was D, F, NC, or NP

ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:

			Effective:	Inactive:
AS Degree:	**Area**		Effective:	Inactive:
CSU GE:	**Transfer Area**		Effective:	Inactive:
IGETC:	**Transfer Area**		Effective:	Inactive:
CSU Transfer:		Effective:	Inactive:	
UC Transfer:		Effective:	Inactive:	

CID:

Certificate/Major Applicable:
Both Certificate and Major Applicable

COURSE CONTENT

Outcomes and Objectives:
Upon completion of the course, students will be able to:
1. Compare the difference between exempt and non-exempt status.
2. Distinguish between a bi-weekly, bi-monthly, and monthly payroll time table in calculating employee pay and withholdings.
3. Determine which documents are commonly maintained in a payroll file.
4. Determine the pay for a non-exempt bi-weekly, bi-monthly, and monthly employee.
5. Research the various withholdings and deductions and propose how these must be identified on the employees pay record.
6. Calculate a complex bi-weekly, bi-monthly, and monthly payroll that includes overtime, travel time, missed lunch and breaks, food allowance, and 401(k).
7. Complete the forms necessary and list the dates that all city, state and federal tax payments are due.
8. Determine the process for updating the Human Resource records with the current compensation/withholdings.
9. Determine the process of issuing 1099's and W-2's.

Topics and Scope:

1. Federal and California State laws relevant to payroll processing. Includes:
  a. Wage & Hour Law
  b. Internal Revenue Service (IRS)
  c. Social Security

d. Unemployment regulations.
2. Independent Contractor versus employee status based on IRS and California state guidelines; penalties for incorrect classification.
3. Exempt versus non-exempt status based on Federal Department of Labor and California Division of Labor Standards Enforcement guidelines; penalties for incorrect classification.
4. Fundamentals of payroll processing including gross versus net pay, bi-weekly, semi-monthly, bi-monthly, and monthly payroll processing, and regulatory filing timelines.
5. Completion and filing of government required payroll documents (e.g., W-2's, 1099's, child support reporting).
6. Timelines and processes for making tax withholding deposits to government agencies.
7. Calculating pay under various scenarios commonly found in the workplace.
8. Payroll record and timekeeping requirements and methods for compliance.
9. Protecting employee privacy while processing payroll.
10. Hands-on practice using government websites to research information related to Wage & Hour Law and payroll processing.

Assignment:

1. Complete payroll worksheets.
2. Case studies with analysis and application of regulations.
3. Online research of current governmental regulations.
4. Calculate employee pay under a variety of conditions.
5. Research and summarize payroll forms and their California requirements as to filing and retention.
6. Quizzes, tests and/or final exam consist of multiple choice, true/false, or essay.
7. Read approxiamately 200 pages for the course.

Methods of Evaluation/Basis of Grade:

Writing: Assessment tools that demonstrate writing skills and/or require students to select, organize and explain ideas in writing.

Write a paper summarizing the practical business application of skills in a Case Study scenario.	Writing 15 - 25%

Problem Solving: Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Homework problems, Internet research and research project	Problem solving 20 - 30%

Skill Demonstrations: All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

Demonstrations of skills and competencies related to payroll	Skill Demonstrations 30 - 40%

Exams: All forms of formal testing, other than skill performance exams.

| Multiple choice, true/false, essay | | Exams
10 - 20% |

Other: Includes any assessment tools that do not logically fit into the above categories.

| Participation and attendance | | Other Category
0 - 10% |

Representative Textbooks and Materials:
Instructor prepared materials