HR 78.5 Course Outline as of Fall 2001

CATALOG INFORMATION

Dept and Nbr: HR 78.5 Title: HUMAN RESOURCES PAYROLL Full Title: Human Resources Payroll Last Reviewed: 2/9/2009

Units		Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	2.00	Lecture Scheduled	8.00	10	Lecture Scheduled	80.00
Minimum	2.00	Lab Scheduled	0	4	Lab Scheduled	0
		Contact DHR	0		Contact DHR	0
		Contact Total	8.00		Contact Total	80.00
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 160.00

Total Student Learning Hours: 240.00

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

Catalog Description:

This course will provide participants with the skills to organize, process and handle payroll problems. Course materials will include timecards, calculation of payroll, including overtime and additional forms of compensation, and how and when to file the legally required forms.

Prerequisites/Corequisites:

Recommended Preparation:

Limits on Enrollment:

Schedule of Classes Information:

Description: This course will provide participants with the skills to organize, process and handle payroll problems. Course materials will include time cards, calculation of payroll, including overtime and additional forms of compensation and how and when to file the legally required forms. (P/NP Only) Prerequisites/Corequisites: Recommended:

ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:

AS Degree: CSU GE:	Area Transfer Area			Effective: Effective:	Inactive: Inactive:
IGETC:	Transfer Area			Effective:	Inactive:
CSU Transfer	:Transferable	Effective:	Fall 2001	Inactive:	Fall 2015
UC Transfer:		Effective:		Inactive:	

CID:

Certificate/Major Applicable:

Certificate Applicable Course

COURSE CONTENT

Outcomes and Objectives:

Each student 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.
- 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:

The instructor will present and explore:

- 1. California wage and hours laws that impact employee compensation.
- 2. Fair Labor Standards Act exempt and non-exempt status.
- 3. Data required on timecards, how to use timecards for payroll and common problems related to timecards.
- 4. Review legal requirements for payroll document storage.
- 5. Show students where to find payroll withholding information and how to apply it appropriately.

- 6. Present and evaluate student's practice payroll exercises.
- 7. Explain the forms necessary for the various payroll tax filings and the dates the deposits must be made.
- 8. Review how the Human Resource data system interfaces with payroll.
- 9. Explain to students who gets a 1099 or a W-2 and how and when to complete.

Assignment:

Online class assignments in which students will demonstrate ability to calculate employee pay including withholding, taxes, overtime and other types of compensation.

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.

None, This is a degree applicable course but assessment tools based on writing are not included because problem solving assessments and skill demonstrations are more appropriate for this course.

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

Homework problems, Homework problems

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

Class performances, Class performance:skill demo. through assignments

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

Multiple choice, True/false, On-line final exam

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

None

Representative Textbooks and Materials:

Instructor will provide current materials which reflect up-to-date business practice.

Writing 0 - 0%	

Problem solving 20 - 50%

Skill Demonstrations 25 - 50%

Exams 30 - 50%

Other Category 0 - 0%