

Introduction to Payroll Syllabus

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Date: January 18, 2023 – May 1, 2023

Location: Online

COURSE DESCRIPTION

Introduction to Payroll (3 hours): Overview of the Fair Labor Standards Act payroll laws, payroll recordkeeping and payroll law; computing payroll; computing payroll taxes, withholding and deductions; and completing state and federal forms. The course will provide Business Managers with the necessary knowledge in administering payroll for employees, as well as independent contractors.

COURSE GOALS

The course will provide Business Managers with the necessary knowledge in administering payroll for employees, as well as independent contractors.

RESOURCES

- Review The On-line Payroll Tool Box
 - o 1099- Misc. Form Help
 - Direct Deposit Forms-Notification Examples
 - ND Required Posters
 - Volunteers, Coaches, Part-Timer Options

Review The On-line Payroll Presentation

- o Introduction, Definitions, Posters, Who is an Employee
- Exempt Versus Nonexempt
- Payroll Nuts and Bolts
- Leave Balances, Payroll Reporting, Record Retention

Useful Websites

See the file, "Payroll Website References" in the Payroll Tool Box

DESCRIPTION OF ASSIGNMENTS, FINAL ASSESSMENT, AND GRADING

The final exam for this class will be an online, 50 question, multiple choice, test. You may use your lecture notes and course resources to answer these questions. The exam due date is **May 1, 2023.** This is an open book exam, so no proctor form will be needed.

GRADES

Grades will be calculated on a 100 points. The grading scale is as follows:

85 – 100 = Mastery (M): Student has completed proficient work on all course objectives and advanced work on some objectives.

- **70 84** = Proficient (P): Student has completed proficient work on the majority of and/or most important objectives, although not on all objectives. Students must receive at least a proficient to pass a course.
- **00 69** = Developing (D): Student is missing a majority of and/or important objectives and is consequently at significant risk of failing the next related course or being unable to perform the skills covered in the course. Students who receive this designation will be required to retake the course.

ACADEMIC INTEGRITY

Academic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion (as defined in the NDSBMCP Student Handbook) and is prohibited. Academic dishonesty may be treated as an academic matter or as a disciplinary matter at the discretion of the instructor. The instructor may reflect the incident of dishonesty in the student's grade. If the student has a grievance related to this action, that grievance may be filed in accordance with the NDSBMCP grading grievance procedure. Alternatively, the instructor may refer the case as a disciplinary matter to the NDSBA Executive Director, who is authorized to take disciplinary action, which may include, but not be limited to, withholding course credit, suspending participation in the program, or permanently removing the individual from the program. Prior to making a disciplinary decision, the NDSBA Executive Director will meet with the student, provide a detailed list of charges against him/her, the corroborating evidence, and offer him/her an opportunity to respond.

LATE ASSIGNMENTS

Late assignments will only be accepted under to extreme circumstances as determined by the instructor on a case-by-case basis. All assignments must be completed and graded by the grade reporting deadline.

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