

IGFOA 2019 Payroll Seminar

Thursday, October 24th, 2019

8:30 AM - 4:00 PM

NIU Naperville

1120 E Diehl Rd

Naperville, IL 60563

Learn and connect with your colleagues at the IGFOA Payroll Seminar!

Plan to attend the 2019 Payroll Seminar for six sessions, which include an IRS update. Other topics are IMRF Voluntary Additional Contribution (VAC) program, managing employee leave rights, open discussion on payroll/HR hot topics and best practices, how to respond and prepare for IMRF audit, and Illinois minimum wage update. Take advantage of the formal sessions and informal networking opportunities, including a luncheon, to share information with peers on payroll/HR challenges and successes. The 2019 Payroll Seminar is an excellent way to connect and learn from colleagues!

SESSION 1: IRS UPDATE

Speakers: **Karen Sanchez**, Partner-in-Charge, Employee Benefits, Sikich LLP
Neil Koplitz, Managing Director, Human Resources Consulting, Sikich LLP

This session will provide information on 2019-year end payroll tax planning items such as: fringe benefits, employee reimbursements, employer-provided transportation, Affordable Care Act, and 1099 filing requirements. The information provided will assist in determining when taxable benefits are provided. It will include an update on changes for 2020, including: Form W-4 Updates and new Health Reimbursement Arrangement (HRA) options, as well as a refresher on the information return filing requirements.

Learning Objectives: Participants completing this session will be able to:

- Understand fringe benefits;
- Learn how to avoid comment reporting issues; and,
- Review the information return filing requirements

SESSION 2: ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF): VOLUNTARY ADDITIONAL CONTRIBUTION (VAC) PROGRAM

Speaker: **Tecya Anderson**, East Central Territory Field Representative, IMRF

This session will provide a comprehensive description of the Voluntary Additional Contribution (VAC) that is available to participants through IMRF. The payroll deduction set up, interest accrual, tax consequences, payout options, and employer role in administering this aspect of the IMRF program will be discussed.

Learning Objectives: Participants completing this session will be able to:

- Understand how the employer should deduct VAC;
- Learn how the VAC contributions are reported to IMRF;
- Find out how and when the interest to the VAC accounts is credited; and
- Learn about payout options for employees while working and upon termination from IMRF

SESSION 3: MANAGING EMPLOYEE LEAVE RIGHTS: FMLA, ADA, VESSA, AND MILITARY LEAVE

Speaker: Kevin P. Noll, Attorney

The Family and Medical Leave Act (FMLA), the Americans with Disabilities Act (ADA), the Victims' Economic Security and Safety Act (VESSA), and statutes regarding military leave provide employees with a variety of leave of absence rights. This presentation addresses the challenges employers face in correctly applying the leave of absence provisions of the FMLA, ADA, VESSA, and military leave statutes. With respect to each statute, this presentation summarizes: (1) covered employers; (2) eligible employees; (3) covered conditions; (4) leave entitlement; (5) rights upon return from leave.

Learning Objectives: Participants completing this session will be able to:

- Apply a basic understanding of the FMLA, ADA, VESSA, and military leave status;
- Understand an employer's obligations with respect to employee leave requests;
- Understand an employee's rights upon return from leave; and
- Apply strategies for minimizing employee leave abuse

SESSION 4: OPEN DISCUSSION: PAYROLL / HR TOPICS & BEST PRACTICES

Facilitators: Kevin Wachtel, Finance Director, Village of Villa Park
Nikki Larson, Finance Director, Village of Glencoe

This session will generate a discussion about current Payroll / HR hot topics from our two facilitators as well as industry best practices. IGFOA will solicit questions before the seminar and will also ask participants to evaluate and offer suggestions to the group live discussion.

SESSION 5: ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) EMPLOYER AUDIT – WHAT TO EXPECT FROM BEGINNING TO END

Speakers: Lena Schmidt, Senior Internal Auditor – Employer Audits, IMRF
Brandi Smith, Internal Audit Supervisor, IMRF
Jon Beckmann, Superintendent of Finance & Administration, Waukegan Park District

This seminar will present an overall look at the various areas of employer audits with IMRF. A timeline will be provided that includes the audit selection process, appointment letters, testing (remote and on-site), audit reports, and response due dates. Each testing section will be discussed, the possible findings identified, and the resolutions for addressing the audit findings. An agency perspective will be offered throughout the presentation of a recent IMRF audit at the Waukegan Park District.

Learning Objectives: Participants completing this session will be able to:

- Gain a basic understanding of the various areas of an employer audit;
- Identify comment audit findings that may apply to your employer; and
- Learn how to prepare for an employer audit

SESSION 6: UNDERSTANDING ILLINOIS MINIMUM WAGE LAW AND OTHER WAGE RELATED STATUTES

Speakers: Kevin P. Noll, Attorney

This session will explain the key amendments to the Minimum Wage Law, which take effect on January 1, 2020. This will include a review of the forthcoming wage increases and a review of the new penalties and liability arising from violations of the IMWL's wage and recordkeeping requirements. Additionally, this presentation will provide an update on other wage-related statutes, regulations, including recent changes to the Government Severance Pay Act and Collection Act, and the Illinois Equal Pay Act.

Learning Objectives: Participants completing this session will be able to:

- Understand new changes to the Minimum Wage Law, including the implementation of wage increases and best practices for avoiding liability;
- Articulate the new limitations on public bodies regarding severance agreements;
- Articulate an employer's new obligations for reimbursing employees' expenses; and
- Explain the coming changes to the Equal Pay Act, adding new protections against gender-based discrimination in setting wages.

Illinois Government Finance Officers Association

PAYROLL SEMINAR

THURSDAY, OCTOBER 24, 2019

AGENDA

8:30 – 8:55 AM	Networking, Check-in & Continental Breakfast	NIU Naperville 1120 E Diehl Rd, Naperville, IL60563
8:55 -9:00 AM	Welcome Overview of the Program	Jon Beckmann , Superintendent of Finance & Administration, Waukegan Park District
9:00 – 9:50AM	IRS UPDATE	Karen Sanchez , Partner-in-Charge Employee Benefits, Sikich LLP Neil Koplitz , Managing Director, Human Resources Consulting, Sikich LLP
9:50 – 10:30	IMRF: Voluntary Additional Contribution (VAC) Program	Tecya Anderson , East Central Territory Field Representative, IMRF
10:30-10:50 AM	Morning Break	
10:50 – 12:00 PM	Managing Employee Leave Rights: FMLA, ADA, VESSA, and Military Leave	Kevin P. Noll , Attorney – Labor & Employment Law, Robbins Schwartz
12:00 – 12:50 PM	Open Discussion: Payroll / HR Hot Topics & Best Practices	Kevin Wachtel , Finance Director, Village of Villa Park Nikki Larson , Finance Director, Village of Glencoe
12:50 – 1:50 PM	Networking Luncheon	
1:50 – 2:40 PM	IMRF: Employer Audit – What to Expect from Beginning to End	Lena Schmidt , Senior Internal Auditor – Employer Audits, IMRF Brandi Smith , Internal Audit Supervisor, IMRF Jon Beckmann , Superintendent of Finance & Administration, Waukegan Park District
2:40- 3:00 PM	Afternoon Break	
3:00 – 3:50PM	Understanding Illinois Minimum Wage Law and Other Wage Related Statutes	Kevin P. Noll , Attorney – Labor & Employment Law, Robbins Schwartz
3:50PM	Closing Remarks	Jon Beckmann , Superintendent of Finance & Administration, Waukegan Park District

*IGFOA reserves the right to modify the agendas and/or speakers,
cancel the training due to low enrollment, or to close registration if full.*