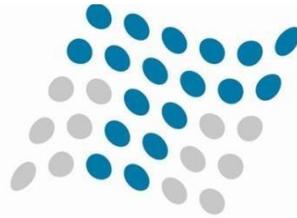


Technical College of the Lowcountry
921 Ribaut Rd.
Beaufort, SC 29901

Kristy Ellison
Business Technologies Division
Building 14, Room 114
Phone: 843.525.8295
kellison@tcl.edu



TECHNICAL COLLEGE
OF THE LOWCOUNTRY

ACC 150
PAYROLL ACCOUNTING

COURSE DESCRIPTION

This course introduces the major tasks of payroll accounting, employment practices, federal, state, and local governmental laws and regulations, internal controls, and various forms and records.

3 Credits

Prerequisite: ENG 100 and BUS 140 or MAT 102

COURSE FOCUS

The focus of the course is to give the student a working knowledge of payroll accounting.

TEXT AND REFERENCES

Payroll Accounting, 2016 Edition, Bernard J. Bieg and Judith A. Toland, South-Western, Cengage Learning.
CengageNOW access code.

COURSE GOALS

The following list of course goals will be addressed in the course.

1. identify the various laws that affect employers in their payroll operations
2. examine the recordkeeping requirements of various laws affecting payroll operations
3. describe the employment procedures generally followed in a Human Resources Department
4. recognize the various personnel records used by businesses and know the type of information shown on each form.
5. identify the payroll register and the employee's earnings record
6. explain the major provisions of the Fair Labor Standards Act
7. define hours worked
8. describe the main types of records used to collect payroll data
9. calculate regular and overtime pay
10. identify distinctive compensation plans
11. identify, for social security purposes, those persons covered under the law and those services that make up employment

12. identify the types of compensation that are defined as wages
13. apply the current tax rates and wage base for FICA and SECA purposes
14. describe the different requirements and procedures for depositing FICA taxes and income taxes withheld from employees' wages
15. complete Form 941, Employer's Quarterly Federal Tax Return
16. explain coverage under the Federal income Tax Withholding Law by determining the employer-employee relationship
17. explain coverage under the Federal income Tax Withholding Law by determining the kinds of payments defined as wages
18. explain coverage under the Federal income Tax Withholding Law by determining the kinds of pretax salary reductions
19. explain the types of withholding allowances that may be claimed by employees for income tax withholding
20. explain the purpose and use of Form W-4
21. compute the amount of federal income tax withheld using the percentage method
22. compute the amount of federal income tax withheld using the wage-bracket method
23. compute the amount of federal income tax withheld using alternative methods such as quarterly averaging, annualizing of wages, and part-year employment
24. compute the amount of federal income tax withheld using withholding of federal income taxes on supplementary wage payments
25. explain Form W-2
26. explain the completion of Form 941, Employer's Quarterly Federal Tax Return
27. explain the major types of information returns
28. explain the impact of state and local income taxes on the payroll accounting process
29. describe the basic requirements for an individual to be classified as an employer or an employee under the Federal Unemployment Tax Act
30. identify generally what is defined as taxable wages by the Federal unemployment Tax Act
31. compute the federal unemployment tax and the credit against this tax
32. describe how an experience-rating system is used in determining employers' contributions to state unemployment compensation funds
33. complete the reports required by the Federal unemployment Tax Act
34. describe the types of information reports under the various state unemployment compensation laws
35. record payrolls in payroll registers and post to employees' earnings records
36. understand the various deductions – both voluntary and involuntary-that are taken out of employees' gross pay
37. journalize the entries to record the payroll and payroll taxes
38. post to the various general ledger accounts that are used to accumulate information from the payroll entries
39. explain the recording of the payroll tax deposits
40. understand the need for end-of-period adjustments
41. prepare payroll registers
42. maintain employees' earnings records
43. journalize and post payroll and payroll tax entries
44. complete federal, state, and city tax deposit forms and journalize the transactions
45. prepare various quarter-end and year-end payroll tax forms
46. make the accrual entries for the payroll at the end of the year

STUDENT CONTRIBUTION

Each student will spend at least 6 hours per week preparing for class.

COURSE EVALUATION

Grades will be earned as follows: A = 90-100, B = 80-89, C = 70-79, D = 65-69

There will be five tests during the course. Each test will be based on textbook assignments from the period preceding the exam. There will be homework assignments for each chapter. There will be a comprehensive payroll project that will apply the knowledge acquired in the course to practical payroll situations. Please see the addendum for specific weights on assignments for this course.

COURSE SCHEDULE

This class is an online course. Students will complete all assignments, tests, and the comprehensive payroll project using Excel, Blackboard and CengageNOW. See the tentative schedule in the addendum for what will be covered each week.

Approved by: *Kenneth Flick* Developed/Revised: 2/7/2016
Ken Flick, Division Dean for Business & Industrial Divisions

ADA STATEMENT

The Technical College of the Lowcountry provides access, equal opportunity and reasonable accommodation in its services, programs, activities, education and employment for individuals with disabilities. To request disability accommodation, contact the counselor for students with disabilities at (843) 525-8228 during the first ten business days of the academic term.

ACADEMIC MISCONDUCT

There is no tolerance at TCL for academic dishonesty and misconduct. The College expects all students to conduct themselves with dignity and to maintain high standards of responsible citizenship.

It is the student's responsibility to address any questions regarding what might constitute academic misconduct to the course instructor for further clarification.

The College adheres to the Student Code for the South Carolina Technical College System. Copies of the Student Code and Grievance Procedure are provided in the *TCL Student Handbook*, the Division Office, and the Learning Resources Center.

ATTENDANCE

The College's statement of policy indicates that students must attend ninety percent of total class hours or they will be in violation of the attendance policy.

- Students not physically attending class during the first ten calendar days from the start of the semester must be dropped from the class for NOT ATTENDING.
- Students taking an online/internet class must sign in **and** communicate with the instructor within the first ten calendar days from the start of the semester to indicate attendance in the class. Students not attending class during the first ten calendar days from the start of the semester must be dropped from the class for NOT ATTENDING.
- Reinstatement requires the signature of the division dean.

In the event it becomes necessary for a student to withdraw from the course **OR if a student stops attending class, it is the student's responsibility to initiate and complete the necessary paperwork.** Withdrawing from class may have consequences associated with financial aid and time to completion.

When a student exceeds the allowed absences, the student is in violation of the attendance policy. The instructor **MUST** withdraw the student with a grade of "W", "WP", or "WF" depending on the date the student exceeded the allowed absences and the student's progress up to the last date of attendance

or

under extenuating circumstances and at the discretion of the faculty member teaching the class, allow the student to continue in the class and make-up the work. This exception must be documented at the time the allowed absences are exceeded.

Absences are counted from the first day of class. There are no "excused" absences. All absences are counted, regardless of the reason for the absence.

- A student must take the final exam or be excused from the final exam in order to earn a non-withdrawal grade.

A copy of TCL's **STATEMENT OF POLICY NUMBER: 3-1-307 CLASS ATTENDANCE (WITHDRAWAL)** is on file in the Division Office and in the Learning Resources Center.

HAZARDOUS WEATHER

In case weather conditions are so severe that operation of the College may clearly pose a hardship on students and staff traveling to the College, notification of closing will be made through the following radio and television stations: WYKZ 98.7, WGCO 98.3, WGZO 103.1, WFXH 106.1, WWVV 106.9, WLOW 107.9, WGZR 104.9, WFXH 1130 AM, WLVH 101.1, WSOK 1230 AM, WAEV 97.3, WTOC TV, WTGS TV, WJWJ TV, and WSAV TV. Students, faculty and staff are highly encouraged to opt in to the Emergency Text Message Alert System. www.tcl.edu/textalert.asp

EMERGENCY TEXT MESSAGE ALERT

Students, faculty and staff are highly encouraged to opt in to the Emergency Text Message Alert System. Participants receive immediate notification of emergency events and weather cancelations via text messaging on their cell phones. Participants can also opt in to receive non-emergency news and announcements. Go to www.tcl.edu. On the homepage, click on “emergency TextAlert at TCL” and fill out the form or go to www.tcl.edu/textalert.asp

SYLLABUS SAFETY ADDENDUM

Purpose

The purpose of this safety addendum is to provide each student with safety guidelines during an incident, emergency, or disaster at TCL. In addition, it provides students guidelines for lockdown procedures, evacuation procedures, and active shooter.

Definition

An incident is any event, potential or actual, that may impact normal operations but has no immediate health or life threatening consideration or serious effect on the overall functional capacity of the College. An event of this nature should be reported to the Office of the Vice President for Administrative Services. Also notify the off-site campus administrator if applicable.

An emergency is any incident, potential or actual, which may endanger life or health or which affects an entire building or buildings, and will disrupt the overall operations of the College. Outside emergency services will probably be required, as well as major efforts from campus support services. Major policy considerations and decisions will usually be required from the college administration during times of crises. An emergency should be reported immediately by directly using **911** if life or health/injury considerations exist and then to the Office of the President or Vice President for Administrative Services as quickly as possible. Also notify the off-site campus administrator if applicable.

A disaster is any event or occurrence that has taken place and has seriously impaired or halted the operations of the College. In some cases, mass personnel casualties and severe property damage may be sustained. A coordinated effort of all campus-wide resources is required to effectively control the situation. Outside emergency services will be essential. In all cases of disaster, an Emergency Control Center will be activated, and the appropriate support and operational plans will be executed. The disaster should be immediately reported, first by calling **911** and then to the Office of the President or Vice President for Administrative Services. Also notify the off-site campus administrator if applicable.

Types of Emergencies

- Hurricane
- Tornado
- Fire
- Biochemical or Radiation Spill
- Explosion/Bomb

- Downed Aircraft (crash which directly impacts campus operations)
- Utility Failures
- Violent or criminal behavior
- Psychological Crisis

Procedures

Active Shooter

Run/hide/fight (<http://www.fbi.gov/about-us/cirg/active-shooter-and-mass-casualty-incidents/run-hide-fight-video>)

Building Evacuation

1. Building evacuations occur when an alarm sounds and/or upon notification by Security or the Emergency Director.
2. When the building evacuation alarm is activated during an emergency, individuals should exit according to the building evacuation plan and alert others to do the same.
3. Once outside, individuals should proceed to a clear area that is at least 500 feet away from the affected building. Streets, fire lanes, hydrant areas and walkways should be kept clear for emergency vehicles and personnel.
4. Individuals should not return to an evacuated building unless told to do so by Security or the Emergency Director.
5. Individuals should assist persons with disabilities in exiting the building. Elevators are reserved for disabled persons

Campus Evacuation

1. A uniformed Security Guard, the Emergency Director, or an Emergency Resource Team member will announce evacuation of all or part of the campus grounds.
2. All persons (students and staff) are to immediately vacate the campus, or in the case of a partial evacuation relocate to another part of the campus grounds as directed.

Lockdown

1. Clear the halls
2. Report to the nearest classroom/office
3. Assist those needing special assistance
4. Ensure classroom/office doors are closed and locked
5. Turn off lights
6. Stay away from doors and windows (out of the line of sight)
7. BE QUIET and follow instructor's directions
8. Silence cell phones
9. Wait for the "All Clear" before leaving