Technical College of the Lowcountry   Business Technology Division
921 Ribaut Rd.   Building 14, Room 117
Beaufort, SC 29901   843-525-8241

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.

Prerequisite: ENG 100 and BUS 140 or MAT 102

3.0 Cr (3 lect/pres, 0 lab, 0 other)

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

Text and References
Textbook information and supplemental material for this course can be found on our TCL Bookstore website at: http://bookstore.tcl.edu/SelectTermDept

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

1. Processing new employees
2. Describe the employment procedures generally followed in a Human Resources Department
3. Recognize the various personnel records used by businesses and know the type of information shown on each form.
4. Understand and prepare Form W-4
5. Understand and Prepare form I-9
6. Explain the E-verify system
7. Understand the difference between an SS-4 and SS-5
8. Identify the various laws that affect employers in their payroll operations
9. Examine the recordkeeping requirements of various laws affecting payroll operations
10. Identify the payroll register and the employee's earnings record
11. Explain the major provisions of the Fair Labor Standards Act
12. Understanding Child Labor restrictions
13. Examine the use the Circular E
14. Define hours worked
15. Describe the main types of records used to collect payroll data
16. Calculate regular and overtime pay
17. Identify distinctive compensation plans
18. Identify, for social security purposes, those persons covered under the law and those services that make up employment

19. Identify the types of compensation that are defined as wages
20. Apply the current tax rates and wage base for FICA
21. Describe the different requirements and procedures for depositing FICA taxes and income taxes withheld from employees' wages
22. Explain coverage under the Federal income Tax Withholding Law by determining the employer-employee relationship
23. Explain the types of withholding allowances that may be claimed by employees for income tax withholding
24. Compute the amount of federal income tax withheld using the percentage method
25. Compute the amount of federal income tax withheld using the wage-bracket method
26. Explain the completion of Form 941, Employer's Quarterly Federal Tax Return
27. Complete Form 941, Employer's Quarterly Federal Tax Return
28. Explain the major types of information returns
29. Explain the impact of state and local income taxes on the payroll accounting process
30. Describe the basic requirements for an individual to be classified as an employer or an employee under the Federal Unemployment Tax Act (FUTA)
31. Identify generally what is defined as taxable wages by FUTA
32. Compute the federal unemployment tax and the credit against this tax
33. Prepare Form 940 (FUTA) Tax Return
34. Explain FUTA tax payment requirements
35. Describe how an experience-rating system is used in determining employers' contributions to state unemployment compensation funds
36. Describe the types of information reports under the various state unemployment compensation laws
37. Understand the various deductions – both voluntary and involuntary-that are taken out of employees' gross pay
38. Journalize the entries to record the payroll and payroll taxes
39. Explain the recording of the payroll tax deposits
40. Understand the lookback period
41. Prepare payroll registers
42. Maintain employees' earnings records
43. Compete and understand Form W-2
44. Complete and understand Form W-3

Student Contribution

Classes are designed to employ a variety of teaching techniques. In order to maximize learning, required readings should be done prior to each class. Each student should spend at least 6 hours per week preparing for class. Attendance is critical in this class and participation in class discussions greatly enhances the learning experience for all students.

Course Evaluation

- Student progress will be evaluated through a series of tests, quizzes, projects and assignments. These will be detailed in Blackboard.

- Blackboard: lecture notes, handouts, podcasts, study hints, syllabi, and/or other course information is available on the course blackboard page.

- Grades will be earned as follows:
A=	90 to 100
B=	80 to 89
C=	70 to 79
D=	60 to 69
F =	Below 60

Course Schedule

This course is offered in-class, on-line, or as a hybrid class. Course assignments can be found on Blackboard. Course content will be taught in the order that can be found on the syllabus addendum – tentative schedule located in Blackboard.

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 withdrawal 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.

ONLINE ATTENDANCE PROCEDURE

For all online courses, students must complete an assignment designated by the instructor during the first week of classes. The instructor will drop the student from the course if the initial assignment is not completed.

Instructors will withdraw students from the class when 90% attendance is not maintained. Attendance in an online course is defined by regular course access and by timely completion of assignments as required by the instructor. Each student will be expected to access the web class at least once a week and complete 90% of assignments on time. Additional access is encouraged and may be necessary for successful completion of classes.

Failure to log in and complete assignments will result in the student being withdrawn from the course. The instructor will assign a grade of "W," "WP," or "WF" based upon the student's academic standing as the last date of attendance, which is the last login. Students are responsible for any financial matters associated with an administrative withdrawal. If a fails to email the instructor (using the my.tcl.edu email account) requesting to be dropped from the course and has not submitted the initial assignment required during the first week of class, the instructor will assign a "Never Attended" code in the student information system (web-advisor) no later than ten calendar days after the first day of the class. Students who are dropped as a result of never attending the course are still responsible for all fees associated with the course.

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

GRADING METHODOLOGY

The final grade must be 70 or more (a grade "C" or better) in order to pass the course and progress to the next course. Students absent from an examination or presentation will receive a "0" grade for the examination unless other arrangements are made with the individual instructor prior to the examination or presentation day or on the examination or presentation day before the test/presentation is scheduled to be given.

The student is responsible for notifying the instructor for the reason of the absence. It is also the responsibility of the student to contact the appropriate instructor to arrange to make up the examination. Arrangements may be completed by telephone.

If the instructor is not available, a message should be left on the instructor's voice mail AND with another member of the faculty or administrative assistant. The make-up exam will be scheduled and the instructor will decide the method of examination. Messages sent by other students are unacceptable.

STATEMENT OF NON - DISCRIMINATION
The Technical College of the Lowcountry is committed to a policy of equal opportunity for all qualified applicants for admissions or employment without regard to race, gender, national origin, age, religion, marital status, veteran status, disability, or political affiliation or belief.

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

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