

# BUS 0131 - PAYROLL: TAXES, WITHHOLDINGS AND PAYMENTS

## Catalog Description

Formerly known as BUS 12

Advisory: Completion of BUS 144 or BUS 201 with grade of "C" or better  
Hours: 54 lecture

Description: Covers payroll-related topics including employee benefits, payment methods and requirements, withholdings for federal and California income taxes, Social Security, and Medicare. Additional topics include deposit and reporting requirements, voluntary and involuntary deductions, and Internal Revenue Code enforcement and penalties. This class is part of a three-class series designed to prepare students for accounting careers and payroll industry certification. (not transferable)

## Course Student Learning Outcomes

- CSLO #1: Determine payroll aspects of health, accident, and retirement benefits.
- CSLO #2: Determine requirements for paying the employee.
- CSLO #3: Examine and apply requirements for withholding taxes.
- CSLO #4: Examine and apply requirements for withholding involuntary and voluntary deductions.

## Effective Term

Fall 2020

## Course Type

Credit - Degree-applicable

## Contact Hours

54

## Outside of Class Hours

108

## Total Student Learning Hours

162

## Course Objectives

1. Evaluate employee benefits
2. Analyze requirements for paying employees
3. Examine and apply requirements for withholding income taxes, Social Security taxes, and Medicare taxes
4. Examine and apply requirements for withholding voluntary and involuntary deductions

## General Education Information

- Approved College Associate Degree GE Applicability
- CSU GE Applicability (Recommended-requires CSU approval)

- Cal-GETC Applicability (Recommended - Requires External Approval)
- IGETC Applicability (Recommended-requires CSU/UC approval)

## Articulation Information

- Not Transferable

## Methods of Evaluation

- Classroom Discussions
  - Example: Given a prompt by the instructor about Social Security and Medicare taxation, student will then discuss the topic in groups or as a class. Student engagement and contributions to discussion topics will be graded. The discussion grades will be a secondary part of the final grade.
- Objective Examinations
  - Example: Students will complete quizzes or exams on a set of class topics. These objective quizzes or exams will be a significant part of the final grade. Example: Backup withholding can be avoided if the payee provides the payor a properly completed \_\_\_\_ before the backup withholding begins. a. Form W-4 b. Form W-9 c. Form SS-8 d. Form W-2

## Repeatable

No

## Methods of Instruction

- Lecture/Discussion
- Distance Learning

Lecture:

1. The instructor will lecture on withholding taxes. Students will engage in class discussion and practice calculations. (Objective 3)
2. The instructor will lecture on federal and California unemployment insurance. Students will engage in class discussion and practice calculations. (Objective 4)

Distance Learning

1. The instructor will provide online lecture and materials on federal Income tax withholding. Given a set of facts, students will perform calculations and compare results on the discussion board. (Objective 3)

## Typical Out of Class Assignments

### Reading Assignments

1. Read section 4 of the textbook covering health, accident, and retirement benefits and be prepared to discuss in class. 2. Read section 5 of the textbook covering paying the employee and be prepared to discuss in class.

### Writing, Problem Solving or Performance

1. Given a sample payroll register for the week, calculate the federal tax withholding for each employee. 2. Explain the provisions of the Family and Medical Leave Act.

## **Other (Term projects, research papers, portfolios, etc.)**

### **Required Materials**

- The Payroll Source
  - Author: Michael P. O'Toole
  - Publisher: American Payroll Association
  - Publication Date: 2017
  - Text Edition: 1st
  - Classic Textbook?: No
  - OER Link:
  - OER:

### **Other materials and-or supplies required of students that contribute to the cost of the course.**

Current EDD regulations