

# BUS 0130 - PAYROLL: ESSENTIAL LAWS AND REGULATIONS

## Catalog Description

Formerly known as BUS 11

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

Hours: 54 lecture

Description: Covers fundamental payroll laws and calculations. Topics include the Federal Labor Standards Act (FLSA) and related California laws including hours of work, regular and overtime pay, minimum wage, child labor laws, the Equal Pay Act, and taxable or non-taxable compensation. 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: Explain the employer-employee relationship as it relates to payroll deductions.
- CSLO #2: Evaluate Federal & state wage & hour laws.
- CSLO #3: Differentiate taxable and non-taxable compensation.

## 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. Differentiate exempt and non-exempt employees
2. Evaluate the employer-employee relationship
3. Examine fundamental federal and state wage and hour laws
4. Analyze Federal and California minimum wage requirements
5. Evaluate overtime pay under both FLSA and California law
6. Examine enforcement, including penalties
7. Apply California minimum wage law
8. Examine California Industrial Welfare Commission wage orders
9. Evaluate other California wage and hour laws
10. Analyze California requirements for alternate workweeks
11. Examine taxable and non-taxable compensation

## 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 child labor laws, students will 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: Employees covered by a union's collective bargaining agreement are exempt from a. The FLSA minimum wage requirements b. The FLSA overtime requirements c. Both of the above d. None of the above

## Repeatable

No

## Methods of Instruction

- Lecture/Discussion
- Distance Learning

Lecture:

1. The instructor will lecture on employees vs. independent contractors and the penalties associated with misclassification. Students will engage in class discussion on the topic. (Objective 2)
2. The instructor will lecture on California requirements for meal and break periods the penalties associated with noncompliance. Students will engage in class discussion on the topic. (Objective 3)

Distance Learning

1. The instructor will provide online lecture and demonstration of regular and overtime pay requirements under Federal and California law. Students will then calculate regular and overtime pay under various workweek scenarios (Objectives 3 and 5).
2. The instructor will provide online lecture and demonstration of tip credit provisions under Federal and California law. Students will then calculate employee pay with proper application of the tip credit (Objectives 4 and 7).

## Typical Out of Class Assignments Reading Assignments

1. Read section 1 of the textbook covering the employer-employee relationship and be prepared to discuss.
2. Read section 2 of the textbook covering federal and state wage-hour laws and be prepared to discuss in

small groups. 3. Read section 3 of the textbook covering taxable and non-taxable compensation and prepare list of both to present to class.

## **Writing, Problem Solving or Performance**

1. Given a set of facts, calculate employees gross pay, federal income tax withholding, and California income tax withholding. 2. After evaluating U.S. and California child labor restrictions, write about your reaction, opinions, and suggestions.

## **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: 2017
  - 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.