

PAY IT FORWARD



March & April 2011

Immigration and the Law Today

Guest Speaker: Margaret W. Wong

Margaret W. Wong & Assoc. Co. LPA

Thursday, April 14, 2011

Crowne Plaza, Independence

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2011 Meeting Schedule

Thu, Feb 17, 2001
Thu, Apr 14, 2011
Thu, Jun 16, 2011
Thu, Aug 11, 2011 NPW
Celebration
Thu, Oct 6, 2011
Friday, Dec 9, 2011
All Day Conference and Holiday
Meeting

**Ohio Conference for Payroll Professionals
October 20 & 21, 2011**

Margaret Wong

In more than 25 years of practice, Margaret Wong has built Margaret W. Wong & Associates Co., L.P.A. into a firm nationally and internationally renowned for its knowledge in immigration and nationality law. She is the current co-chair of the Immigration Law Committee for the National Asian Pacific American Bar Association, and chair of the Cleveland Bar Association's Immigration Law Section.

Ms. Wong has received the highest rating, AV, from Martindale-Hubbell, based on both legal ability and general-ethics standards. Her peers have named her a "Leading Lawyer," an exclusive list that has been published in Inside Business Magazine since 2001. She is listed as a 2004 "Super Lawyer" in Cincinnati Magazine, a distinction reserved for the top 5% of lawyers. She has also been listed as one of the "Best Lawyers in America."

Because of her personal experience as an immigrant, Margaret Wong combines qualities Americans admire: an immigrant's work ethic, an entrepreneur's drive, a keen sense of resourcefulness, and the utmost compassion for those in need. In 1950, Margaret Wong was born in the former British Colony of Hong Kong. Months earlier, her Chinese parents fled the political repression and civil war caused by the Communist takeover of China.

Based on her own experience of obtaining a green card and U.S. citizenship under U.S. immigration law, Margaret Wong recognized that companies and individuals need sound guidance in this highly regulated, seemingly arcane, and sometimes frustrating regulatory area. She founded Margaret W. Wong & Associates with one desk and no secretary. Her practice now includes six attorneys and 35 other staff members.

Over the last two decades Margaret Wong has helped employers obtain work permits for their executives and has assisted thousands of people in coming to the United States to become permanent residents, advance their educations, work, and pursue opportunities. Her clients come from every country around the world, from every walk of life, and range from governmental and corporate to ordinary people. The law firm's talented team handles every kind of immigration problem; its staff is multilingual, with proficiency in languages including Mandarin, Cantonese, Hindi, Tagalog, Russian, Spanish, French, German and Japanese. Executives and large law firms seek her help when they have tough immigration problems. She is known for speed, quality, honesty and persistence.

She has won numerous awards, including two for philanthropy - the Margaret Ireland Award from the Cleveland Women's City Club and the 1997 Creative Philanthropy Award from the Women's Community Foundation. Crain's Cleveland Business has named her to their "Women of Influence" list and Cleveland Magazine has included her with its "Most Interesting People." Margaret Wong also received the highly coveted Ellis Island Medal of Honor in May 1998 for her outstanding achievements and contributions to the multicultural fabric of the United States. She was inducted into the Ohio Women's Hall of Fame in 2000. Other honors and awards include an Outstanding Alumni Award from State University of New York

at Buffalo, the Trailblazer Award from NAPABA, Kent State University's Social Responsibility Award, and the Leadership Award from the United Black Fund.

Margaret Wong is a civic leader who educates and inspires others. While she was serving as the first Asian-American president of the Cleveland Chapter of the Federal Bar Association, the Cleveland chapter won the coveted Chapter Activity Award. The Ohio Supreme Court appointed her a charter member of the Continuing Legal Education Commission for attorneys, where she is currently serving as a member of its Racial Task Force. She has presented numerous seminars on immigration and naturalization law for bar associations and the public. Committed to giving something back to the community and to mentoring young professionals, Ms. Wong has volunteered her time and expertise on boards of diverse organizations, including Notre Dame College, Cuyahoga Community College Foundation, Northeast Ohio Commission on Higher Education, Cleveland Bar Foundation, Ohio State Bar Foundation, American Immigration Lawyers Association, Asian Bar Association, Town Hall, University Hospitals Health System, St. Vincent Hospital Health Care System, United Way Services, and the Cleveland State University and Case Western Reserve University Law School Advisory Boards. Ms. Wong is also a life member of both the Eighth Judicial District Court and the Federal Sixth Circuit Court. Margaret is also an Urban League Board Member and VP.

Ms. Wong has offices in Cleveland, Ohio; Columbus, Ohio and Detroit, Michigan. She is admitted for practice in Ohio, New York and the District of Columbia; and is approved for admission in Michigan.



What's New from the Hill

2012 Obama Administration Budget Proposal Impact on Payroll

- ✓ Reinstating the 39.6% and 36% income tax rates
- ✓ Permanently extending expiring provisions:
 - Marriage penalty relief
 - Dependent care credit
 - Adoption tax credit and adoption assistance exclusion.
 - Earned income tax credit
 - Employer-provided non-job-related educational assistance
- ✓ Expanding IRS access to data from the National New Hire Directory for general tax administration activity
- ✓ Expanding IRS regulatory authority to allow the IRS to lower the 250 return thresholds for electronic filing of information returns.
- ✓ Restructuring the federal wage reporting process “by reverting to quarterly wage reporting” rather than once per year.
- ✓ Providing \$102.4m to support the e-verify program
- ✓ Providing competitive grants to states that offer paid leave programs.
- ✓ Establishing initiatives with the IRS and Wage/Hour Division to identify and deter the misclassification of employees as independent contractors:
 - IRS could require reclassification of workers
 - Reducing penalties for employers who make good faith efforts to move towards compliance
 - IRS could issue classification guidance under common law standards and safe harbors.
 - Employers would be required to notify independent contractors at the onset of work explaining their classification and the consequences.
 - IRS would be permitted to disclose the U.S. Dept. of Labor information about employers whose workers are reclassified.
 - Increased budget to support hiring more than 100 full time WHD employees to support an estimated 3,250 additional investigations, particularly in industries where misclassification of employees as independent contractors is prevalent.
- ✓ IRAs would be required, unless a qualified plan is already in place, to be offered by employers in business for at least two years that have more than 10 employees offering regular contributions through payroll deductions. Employer contributions would not be required, nor employer compliance with qualified plan requirements, or determining eligibility. Employers would be eligible to receive a temporary tax credit.
- ✓ Unemployment insurance initiatives for misclassification of employees (which denies FUTA and SUI revenue) and encourage work sharing (organizations retain workers by reducing employees' weekly hours instead of laying them off).
- ✓ FUTA “temporary” surtax (0.2%) that has been in effect for over 30 years (most recently extended thru June 30, 2011) would become permanent.
- ✓ To motivate states to repay the funds owed to FUTA, encourage economic growth, and restore solvency to the UI system, the budget addresses both short term and long term plans.
 - Suspend both interest payments on state UI debt and FUTA credit reduction for employers in borrowing states in 2011 and 2012.
 - In 2014, the FUTA wage base would be increased to \$15,000 per worker, index the wage base to wage growth in subsequent years, and reduce the net FUTA tax from 0.8% to 0.38%. This would require states with SUI wage bases below \$15,000 to conform to the new FUTA wage base.

Federal News....

- ✓ The IRS has released **Form 941** Employer's Quarterly Federal Income Tax Return and **Schedule R** Allocation Schedule for Aggregate Form 941 Filers for **2011** and are available at the APA website (www.americanpayroll.org/members/Forms-Pubs/#tax)
- ✓ The IRS has also released the **2011 Form W-3** which is also available at the APA website. If you downloaded the form prior to 2/17/11, please note that there is a corrected version.
- ✓ New Hire Retention Credits have a new IRS form (**Form 5884-B**) for calculating the retention credit under the HIRE Act. Employers may claim a credit of the lesser of \$1,000 or 6% of the wages paid by the employer to the qualified employee during a 52 week period. Qualified employees are those hired after February 3, 2010 and before January 1, 2011 that have been retained for 52 consecutive weeks. The credit will be filed on the employer's 2011 income tax return.
- ✓ The IRS has updated **Publication 919, How Do I Adjust My Tax Withholding** and is available at www.irs.gov/pub/irs-pdf/p919.pdf.
- ✓ The federal **Office of Child Support Enforcement (OCSE)** has released a standard response form to provide the essential information that states need in order to establish and/or modify child support orders. The implementation date was January 1, 2011. The APA's Government Affairs Task Force was a part of the work group to review a number of state VOEs and document the information requested by the CSE agencies. Under the new procedures, the states will continue to send their state specific VOEs, and employers will return to standard VOE response to those states that agree to accept it obviously reducing the burden on employers in those states, especially if the employer can program the information into their systems so it can be automatically generated. Then, on a case-by-case basis the state CSE agency may need to contact the employer for additional information not provided. The form is available on the APA website: www.americanpayroll.org/members/Forms-Pubs/#non and a list of the conforming states may be accessed at the U. S. Department of Health and Human Services website: www.acf.hhs.gov/programs/cse/newhire/employer/publication/forms/voeform_matrix.htm

State News.....

- ✓ **Additional states** have conformed to the federal tax treatment of health care benefits for adult children under age 27. These benefits are generally tax-free to the employee for federal purposes as of March 30, 2010 (Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010), however not all states have necessarily followed suit primarily, in many cases, because the state does not follow the current version of the IRC.
- ✓ **IOWA** – Electronic child support payments are now mandated for certain employers.
- ✓ **NEW YORK** – Wage Theft Prevention Act, effective 4/9/11,
 1. requires employers to provide all employees with a more detailed pay rate notice at the time of hiring and on/before February 1 of each subsequent year of the employee's employment;
 2. Additional information will also be required on pay statements; and,
 3. Employer penalties for failure to pay employees wages they are owed will increase.

Linda Kessler is your Cleveland Chapter Government Liaison for 2011-2012. Linda is the Manager-U.S. & Canadian Payrolls at Aleris International, Inc. and can be reached via email at Linda.Kessler@Aleris.com. Comments and opinions are provided for information only and do not constitute legal advice.

February Meeting Highlights



February Meeting: Vickie B. Majors, CPP of Victorious Enterprises – Presenting on How to Develop and Improve Management Skills.



Join us for a Baby Shower at the April Meeting!

Hannah's Home, located in Mentor, Ohio, is a maternity home for single, pregnant, young women through the age of 25. They offer a safe and structured environment that allows a young woman to make a positive life plan for herself and her unborn child.

The program includes option counseling and support for her decision to parent or place for adoption. Hannah's Home provides for her basic needs and places an emphasis on continuing her education. Due to the generosity of their supporters, these services are given free of charge. At Hannah's Home young women are encouraged and offered the skills needed for a healthy future.

Representatives from Hannah's Home will be joining us at our April chapter meeting to tell us about the home and share success stories. The chapter meeting will also serve as a "baby shower" for Hannah's Home to give us the opportunity to donate needed items. They accept both new and used items in good condition.

Needed items include any baby items from diapers to strollers, maternity wear for the expectant mothers (including socks and house slippers), and household items (sheet sets, sewing supplies). If you wish to donate a gift card, K-Mart and Walmart are a good idea.

Hannah's Home will also be filling baby bottles with our loose change, so bring your change with you!

We look forward to welcoming our partners from Hannah's Home and seeing you all at April's meeting!

Regards,

Tammy Downey, CPP
Community Relations Chair



Here's to a Healthier You... Fraud Awareness for 2011

BBB Lists

10

Scams & Rip-Offs of 2010

On January 3, 2011, the Better Business Bureau released a list of the top 10 scams and rip-offs of 2010. Job hunters and those struggling to make money and get out of debt were common targets of fraudsters, hackers and deceptive businesses in this tough economy. Following, in no particular order, is BBB's list of top scams and rip-offs that took advantage of consumers and small business owners across the U.S. in 2010:

Job Hunter Scams – Scams targeting job hunters vary and include attempts to gain access to personal information such as bank account or social security numbers and requirements to pay a fee in order to even be considered for the job.

Debt Relief and Settlement Services – BBB warned consumers in 2010 to seriously consider third-party assistance for getting out of debt. These companies often require upfront fees and potentially leave the consumer drowning in even more debt.

Work from Home Schemes – Some work from home schemes promise to teach the secrets to making money online, others claim you can make money assembling items at home or get paid to be a mystery shopper. Some victims even found that their opportunity to work from home was a job to fence stolen goods. The end result is that instead of getting paid, you can end up losing hundreds—if not thousands—of dollars

Timeshare Resellers – Timeshare owners who are desperate to get rid of their costly vacation property are being targeted by companies that claim they have an eager buyer. The company tells the seller they just have to pay up to several thousand dollars to cover fees. After paying the fees, the seller never hears from the company again.

Not So "Free" Trial Offers – Misleading free trial offers online for diet supplements, penny auctions and money making schemes blanket the internet resulting in thousands of complaints every year. The free trial offers seem no-risk but complainants state they were repeatedly billed every month and found it extremely difficult to cancel.

Itinerant Home Repair/Roofers – BBBs across the country received complaints from consumers who answered a knock from a door to door salesman or itinerant worker who

eventually failed to deliver on promises to fix their roof or conduct other work to the home.

Lottery and Sweepstakes Scams – The victim, often a senior citizen, receives a letter in the mail or phone call from someone pretending to be with Reader's Digest, Publisher's Clearing House or a phony foreign lottery. The scammer claims that the victim has won millions but must first wire hundreds or even thousands of dollars back to the scammers to cover taxes or some other bogus fee. The victim wires the money, but the prize never arrives.

Identity Theft – There are any number of ways a person can become a victim of identity theft. Through low-tech theft, phishing emails, vishing phone calls, smishing text messages, or even through no fault of your own as the result of a corporate data breach, millions fall victim to identity theft every year.

Advance Fee Loan Scams – A perennial problem, advance fee loan scams prey on consumers and business owners who are struggling financially. Victims are told they qualify for large loans but must pay upfront fees—often more than a thousand dollars. The victim wires money to the scammers, but never receives the loan.

Over-Payment Scams - Over-payment scams typically target small business owners, landlords or individuals with rooms to rent and sellers on classifieds or sites like Craigslist. The scammers overpay the amount for the services or products and then ask the victim to wire the extra amount back to them or to another fraudulent entity. Ultimately though, the check is forged and the victim is out the money wired back to the scammers.

Consumers or small business owners victimized by a scam can contact their local BBB or file a complaint at <http://www.bbb.org/>. Always research a business with BBB before you sign any contracts or hand over any money.

About Better Business Bureau As the leader in advancing marketplace trust, Better Business Bureau is an unbiased non-profit organization that sets and upholds high standards for fair and honest business behavior. Every year, more than 65 million consumers rely on BBB Reliability Reports® and BBB Wise Giving Reports® to help them find trustworthy businesses and charities across the U.S. and North America. Visit <http://www.cleveland.bbb.org> for more information.

The Greater Cleveland Chapter of the APA wishes you a

HAPPY BIRTHDAY !!



Cheryl Seifritz, CPP – Key Bank – March 3rd
Vickie Schleich, CPP – Heartland Payroll – March 3rd
Linda Kessler, CPP – Aleris International- March 18th
Maryann Koney – Horsburgh & Scott Co. - March 18th
Sandra Hornak – Novelis Corp – March 19th
Judy Pohl – SGS Tool Co. – March 19th
Gail Harrison, CPP – Travel Centers of America – March 24th
Christine Migchelbrink – Progressive Insurance – March 25th
Millie Eckert – ADP – March 28th
Susan O'Linn – Cleveland State University – April 3rd
Florence Sanders – Western Management Inc. – April 3rd
Julie Krute, CPP – Applied Industrial Technologies – April 8th
Jennifer Pimpinella, CPP – Humility of Mary Health Partners – April 9th
Rosemarie Teisl, CPP – University Hospitals – April 9th
John Raguz, CPP – Progressive Insurance – April 15th
Joanie Sapienza, CPP – NACS, Inc. – April 20th
Kathleen Vandersommen, CPP – Nordson Corp – April 20th
Julie Drnek, CPP – Avery Dennison – April 23rd
Debra VanHorn, CPP – Progressive Insurance – April 24th
Brenda Krzywicky, CPA – Center for Dialysis Care – April 25th
Cheri Howard, CPP – GEMS Payroll – April 26th
Angela Notte, FPC – DeNora Tech – April 30th

The Greater Cleveland Chapter of the APA would like to

Welcome New Members !

Maureen Podnar – Visiting Nurse Association

Stephanie Creswell –Aleris international

Sasa Pavlovic – Aleris International

Deborah Quellos – ADP

Heidi Pribisko-Buchko – ADP

Laura Perlic – Avery Dennison

Cathi Luciani – Avery Dennison

Suzanne Telling – Avery Dennison

Ashley Williams – Avery Dennison



2011-2012 Chapter Officers

<p><i>Cheryl Seifritz, CPP</i> President KeyBank Corporate Payroll Manager</p>	<p><i>Pam Pohorence, CPP</i> Vice President Aspire Brands Global Payroll Administrator</p>
<p><i>Lina Silvestro, CPP</i> Secretary North Royalton City Schools Payroll Coordinator</p>	<p><i>Diane Krugman, CPP</i> Treasurer Invacare Payroll Supervisor</p>
<p><i>Kim Eberst, CPP</i> Chapter Coordinator Oatey Company Payroll Supervisor</p>	<p><i>Linda Kessler, CPP</i> Government Liaison Aleris International Inc, Payroll Manager</p>
<p><i>Joanie Sapienza, CPP</i> Past President NACS, Inc Payroll Manager</p>	<p><i>Julie Krute, CPP</i> Registry Coordinator Applied Industrial Technology Payroll Manager</p>
<p><i>Tina Perry Gholson, CPP</i> Chapter Historian & Statewide Committee InterDesign HR/Payroll Administrator</p>	<p><i>Cheryl Schmidt, CPP</i> Statewide Committee Progressive Insurance Payroll Tax Manager</p>
<p><i>Kadeisha Jarrell-Hill, CPP</i> Membership Coordinator Chair Key Bank Payroll Production Lead</p>	<p><i>Ronelle Miller-Hood, CPP</i> Chapter Photographer Cleveland Public Library Payroll and Benefits Supervisor</p>
<p><i>Julie Drnek, CPP</i> Social Events Chair Avery Dennison Payroll Manager</p>	<p><i>Tammy Downey, CPP</i> Community Relations Chair KeyBank Sr Payroll Analyst</p>
<p><i>Mary Gurgol, CPP</i> Webmaster Arise, Inc Payroll Manager</p>	

Greater Cleveland Chapter Bi-Monthly Meeting April 14, 2011

Crowne Plaza - Independence



Agenda

12:30 – 1:00 PM

Registration

1:00 – 1:50 PM

Lunch

1:50-2:00

Hannah House

2:00 – 3:30 PM

Guest Speaker

3:30 – 4:00 PM

Chapter Business Meeting

Margaret W. Wong- Margaret W. Wong & Assoc. Co., LPA

Immigration and the Law Today

Cost: \$30/person for Members & Colleagues of Members, \$35/person for Guests

Please mail your completed registration and payment by 04/08/11 to:

Greater Cleveland Chapter APA

ATTN: Diane Krugman, CPP

P O Box 117

LaGrange, OH 44050

OR

Register online and pay by credit card using Pay Pal at the following link:

<http://www.apacleveland.org/forms.cfm?myform=353>

Name *FPC/ CPP* *National Member* *Vegetarian/Allergy*

Company Name *Email Address*

Name *FPC/ CPP* *National Member* *Vegetarian/Allergy*

Company Name *Email Address*

Total Amount Enclosed \$ _____

****Meeting room temperatures may vary. Please bring a sweater or light jacket.***

Application for Membership/ Membership Renewal Form



Greater Cleveland Chapter
American Payroll Association

Attn: Diane Krugman, CPP

P.O. Box 117

LaGrange, OH 44050

www.apacleland.org

\$35.00 Annual Fee/Person

Check Type of Membership: New: ___ Change: ___ Renewal: ___

Primary Business Address: (Please print clearly)

Title: CPA CPP FPC PHR SPHR GPHR

First Name

Middle Initial

Last Name

Company Name

Job Title

Business Address (No P.O. Boxes Please)

City

State

Zip + 4-digit

Business Phone Number

Fax Number

Email Address

Birth Date: Month/Day

Employer's Business

of Employees

Payroll Service Used

Secondary Address (Home):

T-Shirt Size: S M L XL 2XL 3XL

Street Address

City

State

Zip + 4-digit

Phone Number

Email Address

Signature

Date

Send All Notifications: ___ Business Address ___ Home Address

Please note: Most notifications are sent electronically. Please specify if you require physical delivery.

APA National Membership: ___ APA National Member APA National ID # _____

Interested in Becoming an APA National Member: ___ Yes, please send me information ___ No

Completed by Chapter Treasurer

Membership Payment Received Date: ___/___/___ Cash ___ Check Number _____

Pay Pal Payment Date: ___/___/___ Amount \$ _____