

# The "Ally Mo" News



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4<sup>th</sup> Quarter

December 2006

## A Very Special Thank YOU!!

*The Alamo Chapter wishes to recognize Leslie Johnson CPP, and Patti Callahan CPP for their dedicated participation in the 2006 CPP Study Group. Because of their enthusiastic efforts and contributions, the study group was the most successful yet. Over the course of 13 weeks, Patti and Leslie served as the only two instructors and put a tremendous amount of energy and time into each session by researching new material, writing lesson plans, generating hand-outs, and introducing creative games, which transcended the text book and offered activities to facilitate a cooperative class environment. They even extended the course an additional four weeks for a more in depth review to thoroughly prepare candidates in anticipation of the annual exams in October.*

*The Chapter would also like to thank ExecuPay for providing the location to hold the classes. We could not have had a better setting to encourage attendance!*

*Due to the arduous and gracious assistance of all involved, we would like to congratulate the following members, who worked very hard to achieve a very important step in their careers, earning their CPP certifications in 2006:*

- ◆ **Karina Lopez, CPP - Rackspace Managed Hosting**
- ◆ **Mark Gottsberger, CPP - Execupay, Inc.**
- ◆ **Paula Pullin, CPP - Execupay, Inc.**
- ◆ **Sharon Miller, CPP - Checks in the Mail**

## Member Spotlight

*The Alamo Chapter would like to recognize Princess Loving in the quarterly member spotlight.*

*Princess is currently an Assistant Payroll Director for West Corporation and has been with the company for over 5 years. Her primary responsibilities include overseeing the payroll processing for exempt and hourly staff in the United States and abroad, as well as managing the HCE payroll (Highly Compensated Employees) in Nebraska. Princess assists with the identification and maintenance of existing payroll systems, constantly striving to improve procedures as necessary. She is tasked with keeping up-to-date on the federal, state, and international wage and hour laws to ensure accurate paycheck calculations, which in turn leads to "Happy Employees".*

*Princess never ceases to cultivate leadership among her subordinates, conducting regular meetings to keep them abreast of mission critical changes and encouraging their feedback whenever possible.*

*She has been an active member of the Alamo Chapter a little over four years, sincerely enjoys attending the monthly meetings and has participated in other chapter events, such as the "PayFest" celebration at Rolling Oaks Mall.*

*Princess has two children, Jeffrey, age 22, and Dynasti, who is now 20. When she is not busy paying people, Princess is quite an avid BINGO player!!*



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## Introducing the New 2006/07 AC-APA Elected and Appointed Officers!



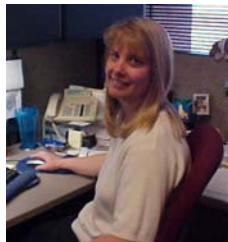
### **Treasurer Christie Whitted, CPP**

We welcome back Christie as the Treasurer of the Alamo Chapter, an office she proudly held previously in 2004 and 2005!! Her new position on the Board will be in addition to her current title of WebMaster, more power to YOU!! Christie has been with Tesoro Companies, Incorporated since December 2002, where her responsibilities include the accounting and processing of tax returns for 11 Federal and over 50 multi-state EINs. She processes all payments to these tax entities on a bi-weekly, semi-monthly, monthly, and quarterly basis as required. Christie has over 15 years experience in payroll and accounting. She holds a Bachelor's Degree of Science in Business Administration with an emphasis in Accounting and received her CPP certification in 1995, maintaining this designation by re-certifying in 2000 and 2005. Christie has been a National APA member since 1989. She was a member of the California Orange County Chapter for 10 years before moving to San Antonio where she has been an active member of the Alamo Chapter for the past 6 years. Christie is the proud Mother of two grown daughters, who are currently living in Southern California. Ann-Marie is 34, and is a "stay-at-home" Mom with two daughters, Samantha, 14 and Alexis, 7. Christie's youngest daughter Kathy is 33, graduated from the California State University at Fullerton, became a CPA, and is now also a "stay-at-home" Mom with an active nine month old son. In her spare time, Christie enjoys gardening, crocheting, reading and playing with her two dogs, Gizmo and Gidget.



### **Speaker Coordinator Emma Jackson, CPP**

Congratulations to Emma Jackson on her recent appointment to Speaker Coordinator!! We are looking forward to all the exciting presentations that she will introduce to our chapter. We welcome Emma back to the board after a brief absence. Emma has periodically served in several capacities and is a Past President. She is the go-to woman for the North East Independent School District where she is the current Senior Payroll Services Manager. She successfully supervises the payroll processing for over 9,100 employees. Not only does Emma know payroll, she has an education and the experience to back it up. Emma earned her BBA in Accounting from Southwest Texas State University and she became a Certified Payroll Professional in 1996. Emma has been an active member of the Alamo Chapter since 1995.



### **Seminar Coordinator Stephanie Brown**

Way to go Stephanie Brown!! Stephanie will be a valuable addition to the Board of Directors, bringing creativity to the chapter in her new appointed position as Seminar Coordinator. Stephanie currently works as a Payroll Manager for West Corporation where she has been for over eight years. Stephanie's primary responsibilities include managing and monitoring a garnishment team, who oversees an estimated 1,400 garnishments spread across 52 ADP company codes, an escheats team, who is responsible for identifying and maintaining stale checks for all 52 company codes, as well as over 6000 "Work At Home" Agents. She successfully developed a Check Management System, which allows the maintenance and tracking of escheats reporting, manual check controls, and voided or stop payment checks. Stephanie monitors and maintains the annual SUI rates for the 52 company codes across the U.S., processes W-2C forms, and is responsible for filing or overseeing the filing of International Tax Returns in Jamaica, Canada, and the Philippines. She has a degree in Accounting and has been a member of the Alamo Chapter for almost two years, which took place just after she moved from West Accounting to the Payroll department. Having been married for 25 years - WOW - Stephanie has two children, Frances, who is 21 and currently working on obtaining her RN and Matthew, who is 19 and in college on a baseball scholarship hoping to become a professional ball player or a fireman.



## AMERICAN PAYROLL ASSOCIATION COMPLIANCE UPDATES

### IRS Releases 2007 Federal Income Tax Withholding Tables and Forms

To download the new releases of the 2007 federal wage-bracket and percentage method withholding tables, as well as the percentage method and wage-bracket method tables for determining advance earned income credit (EIC) amounts, please visit the APA website at [www.payroll.org/i4a/pages/index.cfm?pageid=139](http://www.payroll.org/i4a/pages/index.cfm?pageid=139) under "PUBLICATIONS."

The IRS has released the 2007 Forms W-4 and W-5. These forms, along the instructions, are also available on the APA website at [www.payroll.org/i4a/pages/index.cfm?pageid=139](http://www.payroll.org/i4a/pages/index.cfm?pageid=139) under "FORMS AND INSTRUCTIONS".

### IRS Announces Pension Plan COLAs for Tax Year 2007

The IRS has announced the cost-of-living adjustments (COLAs) applicable to dollar limits on benefits and contributions under qualified retirement plans, as well as other items, for tax year 2007 [IR-2006-162, 10-18-06].

- ◆ **Limitation on the exclusion for elective deferrals §402(g)(1) (e.g., §401(k) and §403(b) plans):** Increased from \$15,000 to \$15,500.
- ◆ **Limit on annual additions to defined contribution plans under §415(c)(1)(A):** Increased from \$44,000 to \$45,000.
- ◆ **For limitation years ending after December 31, 2005, the limit on the annual benefit under a defined benefit plan contained in §415(b)(1)(A):** Increased from \$175,000 to \$180,000.
- ◆ **Annual compensation limit under §401(a)(17) and §404(i):** Increased from \$220,000 to \$225,000.
- ◆ **Compensation amount under §408(p)(2)(E) regarding elective deferrals to SIMPLE retirement accounts:** Increased from \$10,000 to \$10,500.
- ◆ **Limitation under §457(e)(15) concerning elective deferrals to deferred compensation plans of state and local governments and tax-exempt organizations:** Increased from \$15,000 to \$15,500.
- ◆ **Limitation under §416(i)(1)(A)(i) concerning the definition of key employee in a top-heavy plan:** Increased from \$140,000 to \$145,000.
- ◆ **Limitation under §414(v)(2)(B)(i) for catch-up contributions to §§401(k), 403(b), and 457 plans for individuals age 50 or over remains unchanged at \$5,000; limitation under §414(v)(2)(B)(ii) for catch-up contributions to an employer's SIMPLE plan for individuals age 50 or over:** Remains unchanged at \$2,500.
- ◆ **Limitation used in the definition of highly compensated employee under §414(q)(1)(B):** Remains unchanged at \$100,000.
- ◆ **Compensation amount under §408(k)(2)(C) regarding simplified employee pensions (SEPs):** Increased from \$450 to \$500.
- ◆ **Compensation amount under federal regulation §1.61-21(f)(5)(i), concerning the definition of "control employee" for fringe benefit purposes, is increased from \$85,000 to \$90,000. The compensation amount under §1.61-21(f)(5)(iii):** Increased from \$175,000 to \$180,000.

### Social Security Wage Base Rises to \$97,500 in 2007

The Social Security Administration (SSA) announced on Wednesday, October 18, 2006, that the 2007 social security wage base will be \$97,500, an increase of \$3,300 from the 2006 wage base of \$94,200. As in prior years, there is no limit to the wages subject to the Medicare tax; therefore, all covered wages are still subject to the 1.45% tax.

The FICA tax rate, which is the combined social security tax rate of 6.2% and the Medicare tax rate of 1.45%, remains at 7.65% for 2007. The maximum social security tax employees and employers will each pay in 2007 is \$6,045.00. This is an increase of \$204.60 from the 2006 maximum of \$5,840.40. For information on self employment and domestic/election workers, visit the American Payroll Association at [www.americanpayroll.org](http://www.americanpayroll.org).

## "Light The Night" – Great Success!!!

As darkness descended on October 21<sup>st</sup>, the Leukemia and Lymphoma Society's "Light the Night" walk to raise cancer awareness began. Christy Witzel CPP, Christy's husband Greg, Valery Noakes, CPP, and Renee Shaw from Tesoro walked as "Team Ally Mo" in memory of Renee's Uncle, John Roland Anderson. Walkers wound through the beautiful Sunken Garden Theatre and Breckenridge Park carrying a "sea" of red and white lighted balloons that was absolutely breathtaking. The organization was able to successfully raise over **\$570** in valuable contributions.



## Students Get A Better Understanding of Their Paycheck!

Dana Mirabelli, CPP, Valery Noakes, CPP, Risa Tynmann, CPP provided Madison High School students and other attendees with information on Forms W-4, I-9, and W-2s, as well as supplied "sample" paychecks. After listening to the various presentations, students were given a "dollar bill" (Not **REAL** Of Course!) and a chance to draw from our prize bowl. Students received dollar bill key chains, ADP key chains, dollar bill pencils, T-shirts, ADP piggy banks, stress balls, and other assorted "goodies".

## Experts Share Study-Group Strategies and Rewards!

The APA Chapter Relations Department presented an hour-long free audio seminar on August 24, titled "CPP/FPC Study Groups: Everything Your Chapter Needs to Know." But even though the event has passed, you can still access this great information through APA's [online resources!](#)

The free audio seminar gave three current and former chapter experts the opportunity to share the advantages of organizing chapter study groups and how study groups are key to obtaining the Certified Payroll Professional (CPP) and Fundamental Payroll Certification (FPC) designations. APA's Manager of Chapter Relations, Teresa Lopez, facilitated the workshop as each speaker shared their experiences and helpful tips in organizing top-notch study groups.

More than 72 individuals from over 52 APA local chapters signed up to hear a list of excellent guest speakers, one of whom being our own Chapter President, Valery Noakes CPP, who opened the program by presenting steps needed to form a solid chapter study group, formats for study groups that have worked well (including online study groups), the process for registering study groups with APA National, and ideas to promote and market the programs. Visit the [APA Media Room](#) to listen to the "[CPP/FPC Study Groups: Everything Your Chapter Needs to Know](#)" from this seminar!

## Chapter Reminders

*Our Alamo Sponsor is:*



*Renew AC-APA Membership for 2007*

*1<sup>st</sup> Quarter Adopt-A-Highway (March 2007)*

*Spring Seminar (May 10, 2007)*

## Upcoming Meetings

*January 17, 2007*

*Sherry Saucerman – Internal Revenue Service  
What's New on the Form 940!*

*February 21, 2007*

*Guy McElhaney – Alvarez & Marsal Business Consultants LLC  
Disaster Recovery and Business Continuity*

*Our Mission Sponsors are:*



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