

CPA Practice Advisor

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TO EARTH

A Year in the Life of a SALT Accountant:

- Sales Tax Pointers for Self-Employed Clients
- The 5 Major Pains of Sales Tax Filing and Remittance

A Year in the Life of a Payroll Accountant:

- Changes Ahead for Minimum Wage and Unpaid Internships
- Thinking of Expanding Your Payroll Business?

CCH CONNECTIONS

CPE CREDITS
&
CONFERENCE
EVENTS

THOMSON
REUTERS
SYNERGY

ENSURING
SUCCESS

SLEETERCON

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PRODUCT REVIEWS:

- Professional Payroll Systems
- W-2 and 1099 Compliance Programs



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Some side effects of AvaTax implementation are common and well documented. These include, but are not limited to: greater sense of ease and well-being, significantly reduced risk of penalties and interest in the event of an audit, greater focus on profit-making activities, more free time to enjoy the things you love — including family and friends. If you experience any of these very common side effects, contact your accountant immediately.

Avalara

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Handicapping the Accounting Conferences

I can still remember the first CPE event that I attended. It was in Springfield, Illinois, and I was working at Deloitte's Springfield office before transferring to the firm's Chicago tax department. Springfield is in downstate Illinois (actually anything south of the Chicago area is considered downstate, just as anything outside of New York City is considered upstate New York), and the pace is a bit slower there.

Once a month, the local chapter of the Illinois CPA Society held a dinner event accompanied by a speaker who provided us with one hour of enlightenment that counted as CPE credit. The rule in our office was, if you are not traveling out of town, you are expected to attend the monthly chapter meeting, socialize with your peers, have a nice meal, and get that hour of CPE. These were my first professional social events and I loved every minute of them.

The speakers were lively and engaging and they brought us information and tools that were helpful on the job. Sometimes the speakers were local, other times they traveled to Springfield just to talk to us. I was charmed and entranced and couldn't really believe it was my good fortune to be sharing in this very grown up method of learning.

When you choose to devote time to attending a conference, I hope you approach it with the enthusiasm I felt and still feel – the opportunity to learn from the pros, improve your skills, share in spirited conversations about the accounting profession, sample new products that can make your job easier, and socialize with your colleagues.

THERE IS STILL TIME BEFORE THE END OF THE YEAR TO PICK UP SOME CPE CREDITS AND PARTICIPATE IN SOME OUTSTANDING CONFERENCE EVENTS.

There is still time before the end of the year to pick up some CPE credits and participate in some outstanding conference events.

- Start with your **state CPA society** – visit their website and look for the conference schedule to find out what is planned between now and the end of the year.
- Consider user conferences relating to the software products that you use. There is no better way to stay on top of the latest changes and upgrades and to improve your comfort level with the programs that keep your office humming. There are some major conferences on the horizon – **CCH Connections** is October 25-28 in Las Vegas, and **Thomson Reuters Synergy 2015** is November 4-7 in Orlando. Intuit's second annual **QBConnect** is November 2-4 in San Jose. These conferences are designed to inspire you and help you get the most out of your software investment.

- The **AICPA's Women's Global Leadership Summit** is November 12-13 in San Francisco. The objective of this conference is to focus on leadership, boardroom diversity, and best practices to enhance the skills and potential of women leaders within the financial community.
- **SleeterCon** is November 16-19 in Las Vegas. The Sleeter Group's annual Accounting Solutions Conference brings together accounting professionals, software consultants, and technology vendors from all sectors to learn and share ideas and concepts.

- *CPA Practice Advisor's* very own **Ensuring Success** occurs on December 3, and you don't have to travel to attend. Learn from nationally-known speakers in an interactive discussion environment from the comfort of your home or office.
 - The AICPA presents its **Digital CPA Conference** on December 7-9 in Las Vegas. This conference focuses on innovation and helping you take the next steps to improving your practice.
- As you can see, there's no excuse for not polishing off your annual CPE requirement in style this year, there are plenty of opportunities to learn – locally, at a fun conference venue, or even from your desktop. Go to the conference websites, examine the offerings, check your schedule, and reignite your passion for what you do and how you do it. ●

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- (And wiggle room for some shenanigans in there somewhere. It is in Las Vegas, after all.)

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11 Professional Payroll Systems

By Mary Girsch-Bock

There are 28 million small businesses in the United States – and they all need to process payroll. While many of those businesses are one-person operations, there’s still a tremendous opportunity available to accountants looking to boost revenue streams.

It’s not uncommon for small business owners to get tripped up when processing payroll. Payroll is a time consuming process, and many business owners balk when faced with the reality that paying employees is not simply writing a check, but also entails federal, state, and local payroll taxes, unemployment taxes, workers compensation tracking, and now Affordable Care Act requirements that need to be managed. At this point, many business owners become much more amenable to outsourcing their payroll to a reputable accounting firm.

For accounting firms considering adding payroll to their suite of products that are offered to clients, the payroll reviews this month will certainly come in handy. And for those already offering these services, it never hurts to see what’s available.

For firms not already offering payroll to clients, there are several things that should be considered prior to implementing service and choosing a payroll provider. These include:

- What level of service do you want to provide? Will payroll services be provided in house, or will the entire process be outsourced? Making this decision early in the software purchase process will help narrow down the choices that will better suit your needs.

- System access and security levels will need to be determined as well. Do you want to offer your clients complete access to the payroll process; including time entry and employee level access for payroll stubs and W-2’s, or do you want to process payroll in your office and restrict outside access?
- Do you have adequate personnel in the office to handle client payroll processing on top of other services currently offered? While most systems are extremely time effective, and don’t require a lot of data entry, there will be additional work that needs to be done. It’s good to make sure that the resources are in place prior to starting a new service.
- Do a trial run. Many payroll services are provided on a subscription basis, so you won’t find your firm out a lot of money if you do a trial run, and decide that processing payroll is not right for your firm at this time. That also provides an opportunity to ‘get the bugs out’ before offering payroll processing services on a larger scale.
- How much should you charge? This is another reason to start small. Will you charge a ‘per-payroll’ rate or a flat rate? Will you charge by employee? A trial run, with further examination after a few months will help you determine price points, and if you’re under or over-charging.

In this review, we looked at a number of payroll products that are well suited to accounting firms. While many are specifically designed for accountants, others offer comparable features, while also being suitable for use in businesses as well. For this review, we looked at the following areas:

- **Basic System Functions** – which includes ease-of-use, whether the product is designed for accounting professionals, and product scalability.
- **Reporting and Monitoring** – which looks at options such as the availability of due-date tracking or system reminders, tax filing options available, as well as the ability to customize system reports.
- **Integration/Import/Export** – takes a look at how well the product integrates with modules from the same vendor, as well as third-party applications. This area also addresses the availability of Time Clock import, as well as what data import/export formats are available.
- **Help/Support** – one of the most important areas, and frequently overlooked by those in the market for software, we look at the availability of telephone and email support, user tools such as wizards, interactive help functionality, and whether an account rep is assigned to your firm.
- **Client Self Service Features** – important for those looking to outsource payroll completely, this area looks at the availability of client and employee portals, and whether the option to brand the resultant product with a firm logo is available.
- **Advanced Features** – this area looks at features such as the ability to handle union or certified payrolls and the availability of HR tools.

Whether you’re looking for an in-house payroll system, or a web-based product, the products here are a great place to start, with many offering free trials or demos to try out.

	BASIC SYSTEM FUNCTIONS	REPORTING & MONITORING	INTEGRATION/IMPORT/EXPORT	HELP/SUPPORT	CLIENT SELF-SERVICE FEATURES	ADVANCED FEATURES	OVERALL RATING
AccountantsWorld Payroll Relief	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
Run, Powered by ADP – Payroll for Partners	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
Advanced Micro Solutions – 1099 Forms Filer/Payroll	★★★★★	★★★★	★★★★	★★★★★	N/A	★★★★	★★★★
Cougar Mountain – Denali Payroll	★★★★	★★★★	★★★★	★★★★★	N/A	★★★★	★★★★
Gusto Payroll	★★★★	★★★★	★★★★	★★★★★	★★★★★	★★★★	★★★★
Intuit Online Payroll for Accounting Professionals	★★★★★	★★★★★	★★★★	★★★★★	★★★★★	N/A	★★★★★
Paychex – Paychex Flex	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
Real Business Solutions – Payroll Mate	★★★★	★★★★	★★★★	★★★★★	N/A	★★★★	★★★★
Red Wing Software - CenterPoint Payroll	★★★★★	★★★★★	★★★★	★★★★★	★★★★★	★★★★	★★★★
SurePayroll	★★★★★	★★★★★	★★★★	★★★★★	★★★★★	★★★★	★★★★
Thomson Reuters – Accounting CS Payroll	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★

AccountantsWorld Payroll Relief

2015
OVERALL
RATING

5

BEST FIT

Made exclusively for accountants, Payroll Relief is suitable for firms of any size that wish to offer payroll processing services to clients.

PRODUCT STRENGTHS

- Designed specifically for accountants
- Private labeling allows accountants to brand payroll as needed

- Cloud-based for easy access
- Free support is included in pricing

POTENTIAL LIMITATIONS

- Product does not contain any HR related functions

SUMMARY & PRICING

Designed specifically and solely for accountants, Payroll Relief offers

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12122977

AccountantsWorld® 

easy cloud access and a simplified user entry screen that expedites payroll processing considerably. AccountantsWorld offers special pricing of \$1,495 for the first year, with that price including an

unlimited number of payrolls, along with system support. After the first year, pricing starts as low as \$.50 per check.

www.AccountantsWorld.com

Run Powered by ADP - Payroll for Partners

2015
OVERALL
RATING

4.75

BEST FIT

RUN Payroll for Partners from ADP was designed specifically for accounting professionals looking to process payroll for their clients.

PRODUCT STRENGTHS

- Flexible offerings from a do-it-yourself approach to full service

- Cloud based for easy access from anywhere
- Product integrates with HR products
- Solid support options throughout the product

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12122974

POTENTIAL LIMITATIONS

- Learning curve may be steeper with product

SUMMARY & PRICING

RUN Powered by ADP Payroll for Partners is designed specifically for accounting professionals that wish to offer online payroll processing

and related services to their clients. ADP offers simple product pricing, which is available upon request from ADP.

www.ADP.com/Payroll

SPONSORED CONTENT

Building a Thriving Payroll Practice

Like many young CPAs, Sean Deaver found himself working in the tax department of one of the Big 4 firms. While that may be an ideal job for some, it wasn't his future calling. Instead, he wanted to start his own firm, where he would have more control not only over the processes, but also where he could manage the client relationships more personally.

BEFORE PAYROLL RELIEF

Sean eventually left the big consultancy and worked for a private company for a few years, providing freelance tax consulting on the side. After building up a client roster, he created his own firm (www.devercpa.com) in central Massachusetts in 2006.

As a former gymnast, Sean quickly built up a niche client base in child sporting and education centers, such as gyms, swimming and dance schools and day care centers. Initially, the firm focused on individual and business taxes, but he was determined to broaden the services he could provide to his clients. This would soon grow to include virtual CFO, audits, planning, QuickBooks consulting, financial planning and estate planning. He wasn't sure about offering payroll services, though, since these businesses often have many varying types of employees.

EXPLORING PAYROLL SERVICES

"I was mostly compliance driven at first," Sean notes. "I just didn't think a small accounting firm could compete with the big national chains, and I thought payroll would be too much work." At the same time, however, he didn't want to just tell his clients to use other payroll providers. So, after hearing how other firms like his had turned payroll into a profitable niche, he decided to take a closer look.

After trying a demo of Payroll Relief from AccountantsWorld (www.accountantsworld.com/solutions/payroll-relief), he was impressed with the completely web-based system and decided to try it out on a few of his clients. In the first year, he limited payroll services to just eight clients who were located in six different states. He said this allowed him to test not only the user-friendliness of the system, but also its functionality with different state reporting requirements.

GROWING WITH PAYROLL RELIEF

After that year, he knew the system could help him provide a valuable service to his clients, while also generating a reliable revenue stream. Since then, his practice has grown to serve 173 payroll clients, in addition to his tax and business consulting services, and he says he has a retention rate of 97 percent.

"Every once in awhile a client tries to use one of the national payroll chains, but with Payroll Relief I have a

business model that allows me to be competitive, while providing a much better level of service. Most clients stay with me because they trust the expertise we provide." The firm also continues to grow, adding 10-15 payroll clients per quarter.

Now serving clients in 30 states, he says the feature of Payroll Relief he values the most is the ability to securely send payroll runs to his clients where they can print payroll checks at their location. The system also has direct deposit. Year-end reporting is included, and AccountantsWorld offers full-service reporting options.

Since using Payroll Relief, Sean says he's only needed to use their support staff a couple of times for initial start-up functions and "It was great. Overall, the system was easy to learn and use," and is adept at handling his growing payroll practice.

"I was a payroll moron before I started using Payroll Relief. They don't teach you this stuff in college and I didn't know anything about it," Sean said. "But now I can confidently handle payrolls for hundreds of clients and their employees, including unemployment, state reporting and even ACA compliance."

FIRST-HAND

READ THE 2015 REVIEW OF
ACCOUNTANTSWORLD PAYROLL RELIEF

CPA Practice
Advisor

PAYROLL SYSTEMS

Advanced Micro Solutions 1099 Forms Filer/Payroll

2015
OVERALL
RATING

4.5

BEST FIT

Small accounting firms offering payroll and year-end wage reporting and compliance services to business clients.

PRODUCT STRENGTHS

- Easy product setup and navigation
- Solid integration with Advanced Micro Solution products

- Supports all state taxes
- Offers user defined fields for multiple deductions

POTENTIAL LIMITATIONS

- Not really suitable as a stand-alone system

SUMMARY & PRICING

AMS Payroll is structured differently from other payroll providers, focusing more on form filing, rather

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12122967



than payroll management. Both standard payroll and non-employee compensation can be entered in AMS Payroll, and the product is an excellent solution for after-the-fact payroll processing. W2/1099 Form Filer is considered the base program

and is required in order to use AMS Payroll. W2/1099 Form Filer is \$79.00. AMS Payroll is \$129.00. Software Generated Forms is \$79.00, and E-File Direct is \$109.00.

www.1099-Etc.com

Cougar Mountain - Denali Payroll

2015
OVERALL
RATING

4.5

BEST FIT

Denali Payroll is a good fit for small to mid-sized businesses looking for an on-premise payroll product. Denali Payroll works well for businesses currently using Cougar Mountain Software products, although the product can be used as a stand-alone product.

PRODUCT STRENGTHS

- The product supports an unlimited number of businesses

- Integrates with other Cougar Mountain modules
- Excellent reporting options available
- Good selection of add-on modules available

POTENTIAL LIMITATIONS

- Product does not offer payroll portals

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12122925



SUMMARY & PRICING

Denali Payroll, from Cougar Mountain Software, offers small to mid-sized businesses a solid payroll product, along with seamless integration to the Denali Accounting Suite of products. Ideal for wholesale, retail, and nonprofit businesses, Denali is easily navigated,

offers a tremendous amount of tools designed to assist users in system setup and usage, and can be used as a stand-alone product for those currently not using Cougar Mountain products. Pricing for Denali Payroll starts at \$995, with add-on applications or additional modules available at an additional cost.

www.CougarMtn.com

Gusto Payroll (Formerly ZenPayroll)

2015
OVERALL
RATING

4.75

BEST FIT

ZenPayroll was renamed Gusto just prior to publication of this year's review. The completely cloud-based system is well suited to both small businesses as well as firms that wish to offer payroll services to clients.

PRODUCT STRENGTHS

- Easily accessible from anywhere with a web connection
- Clean, easy to navigate user interface

- Affordable for even the smallest businesses
- Employee/Client portals available

POTENTIAL LIMITATIONS

- Import/export capability limited to text files
- Reporting customization options are limited

SUMMARY & PRICING

Gusto is a web-based product

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12122935

designed for both small to mid-sized businesses as well as accountants. With the product now available in all 50 states, accountants will find the product easy to set up and easy to use.

Base pricing for Gusto is \$29.00 per month, along with \$6.00 per person per month. The pricing includes employee/client portals, employee self on-boarding, a feature where employees complete the majority of data entry on their own

behalf, and automatic tax filing and payments. For accountants, base pricing is \$25.00 per month and \$4.00 per employee paid per month. There are also additional incentives for accountants. Accountants with 1 to 4 clients receive 2 months free. Those with 5-24 clients receive a 10% discount, with further discounts available as the client base grows.

www.Gusto.com

Intuit Online Payroll for Accounting Professionals

2015
OVERALL
RATING

4.75

BEST FIT

Accounting firms familiar with Intuit products that are looking for an online payroll processing solution to offer to small business clients.

PRODUCT STRENGTHS

- Complete integration with QuickBooks products

- Wholesale pricing model
- Mobile accessibility to product

POTENTIAL LIMITATIONS

- Product does not offer HR tools

SUMMARY & PRICING

Intuit Online Payroll for Accountants is an online solution designed specifically for accounting profes-

Read the full review and see expanded ratings for this product online at:
www.CPAPracticeAdvisor.com/12122930



sionals that wish to offer payroll processing services to their clients. Pricing starts at \$35.00 per client per month for one client, with pricing significantly reduced as the number of client's increases. Firms

with 21-50 payroll clients would pay 11.99 per month per client, plus a .50 monthly fee per employee. The optional time tracking tool is available at a reduced price of \$1.50 per month per employee.

www.Intuit.com

Paychex Flex

2015
OVERALL
RATING

5

BEST FIT

Paychex is well-suited for all businesses, but can be a useful resource for accounting professionals looking to offer a web-based payroll solution to clients

PRODUCT STRENGTHS

- Product offers both web-browser and mobile access

- Product offers a single sign in option for accountants for easy client management
- Great import/export capabilities
- Solid reporting options

POTENTIAL LIMITATIONS

- Various product subscription levels can quickly escalate pricing

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12122981

- Limited HR functions without subscribing to additional services

SUMMARY & PRICING

Paychex Flex is the newly designed, rebranded Paychex Online, and offers a more streamlined user experience than before. Easily accessible from any location, using

just about any device, Paychex Flex is designed to be flexible, scalable, and convenient.

Pricing for the system is available upon request, based on the needs of the accounting firm.

www.Paychex.com

Real Business Solutions - Payroll Mate

2015
OVERALL
RATING

4

BEST FIT

Payroll Mate is a good fit for very small firms with limited clients. The product is also a good fit for small businesses.

PRODUCT STRENGTHS

- Low price and immediate installation
- Simple set up
- Export to QuickBooks and accounting packages allowing text file or Excel import

- Reports are available in Excel, text and PDF formats

POTENTIAL LIMITATIONS

- Support is limited to the following payroll forms: 941, 940, 944, W-2, W-3, California DE-9, California DE-9C, Texas C-3, Texas C-4, New York NYS-45, Illinois 941 and Illinois UI-3/40
- Report customization is limited
- Some advanced features require a software upgrade

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12122944

- Payroll Mate is designed to manage payroll for small businesses with less than 75 employees. The product can also be used in accounting firms that wish to offer payroll services to small business clients.

SUMMARY & PRICING

Payroll Mate can be easily downloaded directly from Payroll Mate's website. Well designed for small businesses, the product can also be used at accounting firms that wish to

offer payroll to small business clients. Accounting firms can access all payroll clients from the Payroll Mate platform, making it easy to manage multiple clients. Base pricing for Payroll Mate starts at \$99.00 per year for 10 companies with up to 75 employee each. Additional options such as electronic filing and direct deposit are available at an additional cost.

www.RealTaxTools.com

SPONSORED CONTENT

FIRST-HAND

Making Payroll Easy and Affordable - Payroll Mate

Payroll can be a headache for many small businesses, especially for professional firms like law offices. With partners, staff and paralegals to pay, the tasks associated with payroll can be tedious even for those with financial experience.

BEFORE USING PAYROLL MATE

That was the case for the Hunt Law Firm, PA (www.huntlawpa.com), which has offices in central Florida. Founded by former University of Cincinnati football player Ashley Hunt in 2001, the firm saw initial growth but chose to keep managing payroll functions manually. Even when his wife Mary Ann, a CPA, joined the practice and took over financial operations and payroll, the firm still thought it didn't need a payroll system.

"We just didn't think we needed a payroll system because we were small," she said. "But as we grew even by a few more staff members, it started to become more and more work just keeping up with payroll."

When the firm grew to more than 10 employees she decided it was time to find a better solution. After discussing payroll issues with a colleague,

Mary Ann discovered how much more simple and effective payroll and year-end reporting functions could be by using Payroll Mate (www.realtaxtools.com), an easy-to-use and inexpensive system from Real Business Solutions.

COMPREHENSIVE AND AFFORDABLE

Starting at only \$99 per year, the program lets her prepare payroll, pay employees, provide direct deposit, print payroll checks, run reports and prepare ready-to-file annual forms, including W-2, W-3, 940, 941, 943 and 944, which can all be printed to plain paper. Payroll Mate also includes several state reporting forms. An optional payables module makes it easy to also manage vendor and contractor payments, and to generate comprehensive reports and print year-end forms 1099-MISC and 1096.

The system even supports multiple pay frequencies for staff who are paid weekly, biweekly, semi-monthly or monthly. And when Mary Ann needs to bring the payroll data into the firm's financial management system, it easily exports to several file formats, including QuickBooks, Sage 50, Excel, CSV and PDF. A GL export feature also simplifies data transfer. Payroll Mate automatically calculates federal and state withholding for all states, and includes vacation and sick pay accrual features.

UP AND RUNNING

Mary Ann says that the system was very easy to use and she was able to get all of the firm's staff set up in minutes. Since then, she has put a different person in charge of the day-to-day processing of the system, and she says it required virtually no training to get that person up and running and proficient with Payroll Mate.

Having used Payroll Mate for more than three years now, Mary Ann says she wouldn't ever go back to manually processing payroll, since the system is so easy to use and takes the headache out of those functions.

"Payroll Mate definitely makes it easier and less time-consuming," she said. "It's just really straightforward. We enter the hours for part time staff, and the system automatically makes the necessary calculations for them and for the salaried professionals."

She said she's never needed technical support, aside from finding a year-end form, and the staff at Real Business Solutions were fast and friendly.

"It's not rocket science. It's payroll, and Payroll Mate makes it easier than ever."

READ THE 2015 REVIEW OF
PAYROLL MATE

CPA Practice
Advisor

PAYROLL SYSTEMS

Red Wing Software - CenterPoint Payroll

2015
OVERALL
RATING

4.5

BEST FIT

Accounting firms looking for a reliable, in-house payroll processing solution.

PRODUCT STRENGTHS

- In-house payroll solution that can be used as a stand-alone system or in conjunction with other CenterPoint products

- Excellent reporting options
- Easy customization capability

POTENTIAL LIMITATIONS

- No client/employee portal available

SUMMARY & PRICING

CenterPoint Payroll in a full-service, on-premise payroll product

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12122920

that can easily handle both standard payroll, as well as custom pay types and deductions. Available as a stand-alone product, CenterPoint easily integrates with CenterPoint Accounting products, as well as other third-party applications. CenterPoint Payroll pricing begins at \$795 for a single company, with multiple company and state pro-

cessing available at an additional cost. The product also offers a variety of add-on modules such as direct deposit and time import state at \$195. Support pricing starts at \$550 per year, which includes all product support and product updates.

www.RedWingSoftware.com

SurePayroll

2015
OVERALL
RATING

4.75

BEST FIT

SurePayroll is an excellent fit for accounting firms looking for an online solution that will work well with payroll clients that have less than 100 employees.

PRODUCT STRENGTHS

- User-friendly interface and quick payroll processing capability
- Offers an Accountants Center

- Easy access to product from anywhere
- Offers a good selection of payroll-related add-on products

POTENTIAL LIMITATIONS

- Payroll clients need to have less than 100 employees

SUMMARY & PRICING

SurePayroll for Accountants is a web-based product designed for

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12122931

accounting professionals. Custom branding is available for accountants to utilize if desired. Pricing for SurePayroll is based on four separate tiers, and are dependent on the number of clients that the firm currently has. Pricing includes

unlimited payroll processing for each client, direct deposit, and SureAdvisor. Discounted wholesale pricing is available for firms using SurePayroll for Accountants, with firms able to easily enroll in the service online. Firms interested can all contact SurePayroll directly to receive a quote.

SUREPAYROLL
The Online Alternative™

www.SurePayroll.com

Thomson Reuters Accounting CS Payroll

2015
OVERALL
RATING

5

BEST FIT

A workhorse, Accounting CS Payroll is a good fit for accounting firms that process a large volume of payroll for clients.

PRODUCT STRENGTHS

- Ideal for firms of all sizes
- Strong integration with CS Professional Suite
- Solid reporting capability

- Client portals available

POTENTIAL LIMITATIONS

- Better suited to firms already using CS Professional Suite

SUMMARY & PRICING

Accounting CS Payroll is designed for firms that currently use or are planning to use Accounting CS – part of the CS Professional Suite

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12122958

 **THOMSON REUTERS**
from Thomson Reuters. Designed for firms of all sizes, and extremely scalable, Accounting CS Payroll is best suited for firms processing a large number of payroll transactions for a large number of clients. Pricing for Accounting CS Payroll starts at \$1,800 for 20 payroll cli-

ents. Additional clients can be purchased in groups of five, and pricing for NetClient CS is extra, as is integration with other third-party applications. Annual renewal pricing for Accounting CS Payroll is based on a percentage of the purchase price.

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Bringing the Cloud Down to Earth

By Gail Perry, CPA, Editor-in-Chief

For people who are still on the fence about whether or not cloud-based technology can provide the best solutions for you, we asked some highly regarded technology providers for advice.

“When choosing a cloud solution that is right for your firm, staff and clients look for a solution that provides an open platform and is built to scale,” explained Jim McGinnis, vice president, accountant segment at Intuit. “This allows you to create customizable solutions with third-party apps to meet the unique needs of each of your small business clients, regardless of size, and across multiple geographies.

“A cloud solution also has to allow for accountants and small businesses to collaborate with one another, sharing content and documents, and allowing access anytime, anywhere on any device. Finally, the best cloud solution integrates seamlessly with added services, such as payroll, payments, and tax. With an integrated, seamless solution, added services can be activated for individual clients with a simple click on a button. The flow of data across these services also provides you with greater efficiencies, eliminating the need to enter twice, if at all.”

Jennifer Warawa, global vice presi-

dent, product marketing-accountants for Sage, recommends first determining your goals. “What kind of firm do you want to run? Do you want to add more value to your clients, or simply automate business processes, or both? The size of businesses you want to support should also be taken into consideration. You cannot choose a solution until you know what you’re looking to get out of it.

“Once you know what type of solution you’re looking for, do your research and even try them out. Most vendors offer free trials for their solutions. Even if you like the first one you try, I recommend trying a few out, just to be sure you won’t be missing out on any key functionality offered elsewhere. Finally, talk to your clients. What are they looking for from you, their trusted advisor? Client demands are changing, and to stay relevant you want to make sure you’re meeting, or ideally exceeding expectations.”

Sharada Bhansali, executive vice president at AccountantsWorld, recom-

mends keeping the following tips in mind when choosing a cloud solution:

- Learn about all of the cloud solutions that are available for the services you offer.
- List all the challenges you currently face in your practice, and then identify the cloud solutions that not only overcome the largest number of those challenges, but also offer new capabilities that were not previously available.
- Explore solutions that increase firm productivity through automation. Fully integrated cloud solutions can streamline processes to never-before-possible levels.
- Before the cloud, accountants were limited to using DIY (Do-it-Yourself) solutions created for small businesses. But now, cloud accounting solutions created exclusively for accountants allow accountants to offer a full suite of services, including highly profitable payroll services, tailored to each business client’s needs.
- Finally, make sure the solutions you choose let you offer your clients the kind of advisory services that clients seek using real time data.

“Research shows that by 2020, nearly 80 percent of small businesses will be fully adapted to the cloud, up from 37 percent in 2014. It’s imperative that accounting professionals embrace the cloud and start using cloud solutions to ensure their long-term success,” said McGinnis.

It’s one thing to make a decision to switch to cloud-based software. But what about the nuts and bolts of making the switch? Are there ways to make implementation and training staff and clients quick and painless?

“We advise accounting professionals to dive right in - start the transition with one client at a time or better yet transition your own firm’s software,” said

McGinnis. “By focusing on migrating clients one at a time, you can start with the least complex files to gain confidence using a new product and get a successful migration or two under your belt. As you gain confidence, you will be able to tackle more complex client set-ups and get to know, use, love and recommend solutions that fit the unique needs of those clients. Through this experience, you have the opportunity to develop a playbook with processes and workflows to ensure a smooth and consistent transition for all your clients.”

Bhansali adds, “The most important thing to remember is to start preparing for the migration well in advance. Don’t wait until the last moment to plan, train staff, or notify clients. Starting early gives you the time you’ll need to make the right choices to make your migration easy and painless. If you wait until the end, you’ll go through all the migration pain without much gain.”

Once you’ve transitioned to a cloud-based platform, how do you know if you made the right decision and how do you ensure that you are getting the most out of your product choice?

According to Bhansali, the easiest way to measure success is to determine how the cloud solutions you’ve selected have accomplished the following:

- Increased your profitability
- Reduced your workload
- Increased client satisfaction and retention
- Improved the work environment in your firm

“Accounting is shifting from computation to consultation,” said McGinnis. Therefore, as you adopt a cloud solution, ask yourself how much time are you saving doing the computation work so that you can concentrate more on providing your clients with consultant services. ●

“RESEARCH SHOWS THAT BY 2020, NEARLY 80 PERCENT OF SMALL BUSINESSES WILL BE FULLY ADAPTED TO THE CLOUD, UP FROM 37 PERCENT IN 2014. IT’S IMPERATIVE THAT ACCOUNTING PROFESSIONALS EMBRACE THE CLOUD AND START USING CLOUD SOLUTIONS TO ENSURE THEIR LONG-TERM SUCCESS.”

JIM MCGINNIS, VICE PRESIDENT, ACCOUNTANT SEGMENT, INTUIT



Jennifer Warawa
 (Global VP, Product Marketing, Sage Accountant Solutions and named to the **CPA Practice Advisor "40 under 40"** list multiple times).

Sage Accountant Solutions offers a range of cloud and desktop product solutions, support and education for accountants and bookkeepers across North America. Our mission is to help you grow and better manage your practice, ultimately empowering you to be your client's most valuable advisor.

Sage helps accounting professionals migrate to the cloud

Q. *What benefits do cloud-based solutions provide to accounting professionals?*

A. Tools that will enable accounting professionals to collaborate and be the best valued, trusted partner, and advisor they can be for their clients are critical. Products we would recommend include Sage View, which offers real-time business intelligence via the cloud, as well as Sage Impact, which acts as a go-to dashboard for accounting professionals. In addition, with Sage One, accountants can help start-ups successfully manage their finances in the cloud while reducing time spent manually entering data. These are all solutions that help make your work-life easy.

Q. *How is Sage helping accounting professionals migrate to cloud solutions?*

A. At this year's Sage Summit event, we held a spirited discussion regarding the future of the accounting profession, that touched on the challenges and opportunities that accountants and bookkeepers face in today's marketplace . . . and what's in store for the near future, including how the cloud has evolved the way accountants and bookkeepers work and engage with their clients. In addition to Sage Summit, Sage provides ongoing cloud education for accounting professionals and opportunities to connect in person at events, via webcasts, social media and more. Sage acts as a true partner to accounting professionals by having regular live discussions with them, engaging them on hot topics, listening to their needs and challenges, and taking that feedback to improve the products and services we offer them.

For more information, visit:
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Jim McGinnis
Vice President,
Accountant Segment

Jim McGinnis is the leader of Intuit's Accountant Segment, having led Intuit's accountant teams since he joined in 2010 as Vice President of Marketing. His extensive marketing, general management and global experience has been invaluable as the Accountant Segment continues to serve as a center of excellence for Intuit's worldwide efforts with accountants. Before joining Intuit, Jim was EVP and GM of Activision's \$400M Licensed Products Division, where he was responsible for videogames associated with blockbuster movies franchises such as Shrek, Transformers, James Bond and Spiderman.

Previously, Jim led marketing for PepsiCo's Tropicana business, where he was responsible for the company's \$3B juice and juice drink portfolio, including the acquisition of Naked Juice in 2009. Earlier in his time at PepsiCo, Jim led marketing for Smiths Snackfood in Australia. Before that, Jim introduced P&G's detergent portfolio into China and later into Argentina as they expanded globally in the 90's.

Jim received his B.A. from Duke University and his MBA from the Kellogg Graduate School of Management. He is a member of the Economic Club of Chicago, the Chicago Yacht Club, and leads the Duke Alumni Association in Dallas, TX. Jim is married and has two young sons, James and Charlie.

2015 Cloud Special Report

Q&A with Jim McGinnis, Vice President,
Accountant Segment, Intuit

Q. *Why is moving to the cloud important?*

A. The cloud isn't a fad. It's not going away. Accountants must adapt to ensure their firm's future success or they risk losing the opportunity to own a long-term, viable business.

By 2020, nearly 80 percent of small businesses will be fully adapted to the cloud, up from 37 percent in 2014. We are seeing this shift within Intuit as well. QuickBooks Online subscribers grew 57 percent in our fiscal year that ended in July 31, 2015, reaching 1.075 million QuickBooks Online subscribers. That totals well over 2M individual users.

Q. *Is the cloud safe?*

A. For years I have heard accounting professionals say they don't want to move to the cloud because they think it isn't as safe as storing files on a computer's hard drive. Locally stored files are not any less prone to getting corrupted, being stolen, breached or destroyed.

Another common concern I hear is the cost to transition to the cloud. The beauty of cloud technology is that it disrupts the old way of buying IT, which involved large capital investments. Cloud computing is inherently elastic, scalable and pay-as-you-go, so the financial risk of moving into the cloud is now so small that it becomes incredibly attractive, compared to the risks of buying IT infrastructure that quickly becomes outdated.

Q. *Why do accounting firms need to evolve and become Firms of the Future?*

A. First and foremost, accounting is shifting from computation to consultation. A recent study by Wasp Barcode found that nearly half of small businesses don't think their accountants are proactive enough with advice on how to better manage their business. The era of social, the cloud, mobile devices and the power of data is significantly disrupting the accounting industry because these trends offer accounting professionals the opportunity to present more strategic advice to their clients.

Q. *What makes an accounting firm a Firm of the Future?*

A. The Firm of the Future understands that the future is online and leverages the cloud to promote greater efficiencies, collaboration, time-savings and lower costs. This in turn helps firms meet client expectations and stay relevant. The Firm of the Future is also a trusted advisor, fluent enough in big data and key

performance indicators to not only diagnose financials but predict them. Finally, social media is changing clients' expectations: they now want always-on access and customer service. Social media and the Web provide an immense opportunity for business growth because a firm's online profile and presence can be found by any small business around the world.

Q. *Does the solo practitioner need to transition their small firm into a Firm of the Future?*

A. Yes. Becoming a Firm of the Future is relevant to firms of all sizes. In fact, we (Intuit) have a website, FirmoftheFuture.com, designed to help accounting professionals adapt and adopt to the trends impacting the industry. FirmoftheFuture.com has content, actionable step-by-step guides and resource links developed by Intuit, key industry leaders and practitioners to support and help all accounting professionals navigate the current trends to work more efficiently, better collaborate, connect with their small business clients and achieve long-term success.

Q. *If the cloud is the future, is desktop going away?*

A. Absolutely not. QuickBooks desktop products are not going away. Intuit understands and recognizes we have millions of customers using QuickBooks desktop. We will continue to support those customers and invest in the further development of our desktop products.

In fact, we added several new, exciting features in QuickBooks 2016, such as the ability to Batch Delete transactions and One Click Upgrade, helping accounting professionals save time and be more efficient when working with their client's company data.

But to ensure your long-term success, accounting professionals should look beyond desktop. There are more than 1 million businesses out there using QuickBooks Online and more than 4,000 new users are signing up for QuickBooks Online every 10 days.

Q. *Can you share again the steps accounting professionals need to take to transition their firms into Firms of the Future?*

A. *Step 1: Get on the Cloud.* Sign up for QuickBooks Online Accountant (QBOA) and add yourself or one client to QuickBooks Online. A vital resource are the more than 200 apps that integrate with QuickBooks

Online - try or recommend an app for you or your client.

Step 2: Become a Trusted Advisor. Being viewed as a trusted advisor rather than as an accountant or bookkeeper alone can help insulate your firm from competition based solely on price. It can also uncover opportunities to provide advisory services that generate additional revenue for your firm.

Step 3: Get Connected. Gone are the days of storefront signs. The Web is a firm's new lobby. Prospective clients want to work with a firm that works the way they do: leveraging cloud technologies and using the Web to drive customer and overall business growth.

Q. *Should accounting firms consider changing their billing model?*

A. Online technologies have provided the perfect opportunity for accounting professionals to change their billing model. In the past, accountants spent time going from one client appointment to the next. Desktop-based products didn't integrate with one another so accountants had to enter data multiple times. Billing hourly made sense. However, when using cloud technologies, hourly billing actually penalizes accountants because they're no longer driving from client to client. They're instead meeting online through Web conferencing. Accountants also no longer key in the same data across disparate systems. Cloud products integrate and speak with one another so data is entered automatically. Value billing better aligns with the shift from compliance work to the freedom to focus on consultancy so accountants can be trusted advisors.

Q. *What advice can you provide accounting professionals looking to give the cloud a try?*

A. They should transition their firm's books to QuickBooks Online, migrating clients one at a time - starting with the least complex files to gain confidence using the product. As accounting professionals gain confidence, they'll be able to tackle more complex client set-ups and get to know, use, love and recommend third party apps that fit the unique needs of those clients. Through this experience, they have the opportunity to develop a playbook with processes and workflows to ensure a smooth and consistent transition for all clients.

Like all technology advancements, the cloud will continue to evolve and change for the better. But it's moving quickly, so accounting firms need to begin to incorporate cloud solutions in their practices and firms to gain efficiencies and better serve their clients.

For more information, visit:
www.intuit.com

Balancing Your Life On The Cloud – Put That Silly Thing Down!

Get a Life! This was a popular saying when I was younger. I have a concern about people who can't disconnect from technology. Unfortunately, being a technology innovator or being a Luddite has very little to do with physical age, but with attitude. Phrases like "Think young" or "you're only as old as you think you are" or "act your age" mean different things to me at this stage in my career than they did earlier in life.

Typically, in this column, I strive to provide factual exposure to products that will help you service your clients better and not repeat marketing opinions or sales biases.



Randy Johnston is executive vice president and partner of K2 Enterprises and Network Management Group, Inc. He is a nationally recognized educator, consultant and writer with over 30 years' experience. He can be contacted at randy.johnston@cpapracticeadvisor.com.

As you have may have noted in this issue, there is coverage of the "Cloud Today and Tomorrow." Although many of you know me for my technology recommendations and strategic advisement on technology, many of you do not know me for my background in the physical sciences and psychology.

In these professions, I'll have to claim that I'm a rank amateur with casual knowledge through reading other experts, and observing clients, team members, family, and myself. I'm hopeful that the observations in this column, and the resources provided in links and named articles, will make you pause long enough to help you think through your future work/life balance, particularly in light of the cloud, mobility and other technologies that have become pervasive and invasive. Some of you have seen me go off in meetings this year on a "rant." This column is not intended to offend, but simply give you a few ideas to consider that I have not seen others in the accounting profession say. It was

probably motivated by an article in the July/August Discover Magazine "A User's Guide to Rational Thinking" by Christie Aschwanden, which I noted in my Twitter and Facebook feeds.

Vacations and Time Off, A Waste Of Time and Money, Or Not?

Cloud technologies enable us to work anywhere, anytime on any device (AAA). However, I'm thinking that we need to have the discipline to NOT work extended hours and in so many places. Time off is important as some observations show. Studies have shown a drop of effectiveness when extended hours are worked. According to the OCED, the level of GDP per capita and productivity is much higher in European countries where the work week length is short and vacations are taken.

"Save the American Vacation" by Jack Dickey in Time Magazine, May 21, 2015 was another reminder of the value of vacations as illustrated by H&M. Note further Jack Dickey reports that Bart Lorang, CEO of FullContact pays a \$7,500 bonus so employees have a "paid paid vacation" with the catch: the employee must disconnect entirely from the office. No email, no phone calls. Not being disconnected during vacations or taking a minimum amount of time off have been covered in the Economist and other publications frequently over the last few years.

Earlier this year, an interesting piece called "8 Ways To Disconnect From Technology And Get More Done!" by Dr. Frank Lipman discussed productivity gains from not using technology. Clear evidence that multi-tasking is ineffective at all ages, but particularly in students, is also being reported in the literature.

An example of how to manage multi-tasking better is found in "How Multitasking Hurts Your Brain (and Your Effectiveness at Work)" by Jessica Kleiman in Forbes, Jan 15, 2013. There are years where I have planned and taken one week off per month. In other cases, I have taken upwards of a month off to see Europe or to spend extended time in Australia. In retrospect, I achieved just as much in those years as I did in the years where I thought I didn't have time for a vacation.

What Gives You Balance?

So why this topic in this column? I'm concerned that professionals are spending too much time working, and not taking enough time for vacations, time off in the evening and on weekends with family and to enjoy friends. I'm not one to tell you how to live, but it is clear that balance should be maintained. As a lifelong learner, I've had the opportunity to meet and learn from many great people. One lesson I was fortunate to learn early in my career from Zig Ziglar was work/life balance in seven areas: Intellectual, Family, Social, Career, Financial, Spiritual, Physical, which is sometimes referred to as the Wheel of Life. The idea that you had to **choose** to spend time in each area and keep the "main thing" the main thing was a good lesson to learn early in my career.

Likewise, taking time alone and to be quiet is important to my mental health and well-being. In today's connected 100% of the time society, I believe mental health is suffering. Since many of you primarily work and live in a single location and only travel occasionally for business or pleasure, it is easy to fall into the same habits day after day, week after week. If the habits



are good and fit your lifestyle, I'm particularly happy for you. If your habits don't include an appropriate balance, it is pretty easy for your life to get out of whack. Some people believe they find balance through religion, yoga, exercise, reading or other activities, but it is clear that a balance of choosing something from many areas, as pointed out above, and focusing on things important to you is a formula for personal and professional success.

For example, I know that sitting in the hot tub early Saturday and Sunday mornings with my wife is a great way for us to catch up, speaking about all kinds of things, while relaxing and enjoying each other. When I've been traveling all week, we often don't get to speak as much as I'd like. What I find fascinating, though, is that we seem to communicate more directly and clearly than some of our friends who are together every day. I know I need downtime on weekends to recharge my batteries. A former business partner used to work most days for six weeks, and then would take Wednesday to Sunday com-

pletely off while being completely disconnected to take a mini-vacation somewhere. He used this as his success strategy for decades.

I'm concerned that people are too connected to technology, particularly mobile phones. Have you looked around and paid attention to people in public places lately? This can be at work, at the mall, in restaurants or in places of worship. What are they doing? Looking at their bloody cell phones while ignoring those around them! Come on, get a life! Is the electronic gossip of Facebook, or should I call it Foodbook, so important that you can't have a meaningful interaction with those around you? Instead of living life, you may be letting the electronics distract you and help you pass life by.

For vacation this year, my wife and I had the pleasure of visiting K2 Enterprise's Dr. Bob Spencer and his wife. While enjoying the beauty of the great state of Kentucky, I was amazed at how many people were engulfed in their cell phones. At Mammoth Cave, a truly wonderful national park, I'd suggest that fully

1/3 of the people spent so much time on their phones, that they couldn't appreciate their families, the beauty of the caves or the magnificent visitor center. Most insightful was the "complete darkness" experience that is often done by guides in caves where the lights are turned off so you can experience total darkness and quietness of a cave. The ranger had to ask multiple people to turn hide their cell phones even after clear directions to put the cell phones out of sight before the lights were turned off. If you've been in a plane in the past five years, you have to appreciate the frustration of flight attendants trying to get people to turn off their electronics. Now picture that same experience in a cave!

Pay Attention To All Of Those Around You

So what does all this have to do with the Cloud, mobile, and work life balance? I'm sure you have thought of this by yourself before reading this article, but I believe that using technology too much of the time is hurting our ability to interact with

others. Preliminary science is indicating the same thing. However, we currently have a societal trend of ignoring science in favor of the opinions of our peer group. I learned from our ranger at Mammoth Cave that a cubic inch of stalactite or stalagmite material takes approximately 200 years to form in the cave. How long does it take us to build lasting relationships, and how quickly can we destroy them by doing the right or wrong things?

Give some thought to the issues around us. I don't have the answer, but I know the primary motivating factors of greed and fear are being used by many to influence our behavior. We are falling into the trap of not maintaining balance by our own electronic self-centeredness, impoliteness, and lack of respect and interest in those around us. How much does it cost us to pay attention to other people? How much is that worth? How much do your clients and your friends deserve from you? And what is the right thing to do for you? ●

What Public Accounting Firms Need to Know About Updating Salaries and Giving Raises

By Paul McDonald

Are your accounting staff members satisfied with their salaries? You might think so, right up to the moment your most productive team members hand in resignation letters.

In a Robert Half survey, chief financial officers agreed inadequate salary and benefits is the top reason employees quit. Separate research found that in just the past year one in four financial executives had lost a good employee to a company that paid more.

When you keep your top talent satisfied with their salaries, clients are happier — and your firm is more productive and successful. Here are tips to consider regarding raises and employee retention.

Regular salary review

If you can't remember the last time you reviewed your employees' compensation, it's been too long. Your staff members know what they're worth and what the local job market is paying, and so should you. At least once a year, benchmark your firm's salaries and benefits against what other firms and companies — i.e., your competition for top performers — offer.

Fortunately, there are a number of helpful tools available. The *Salary Guide* from Robert Half is an excellent resource, and you can use our Salary Calculator to localize the salary ranges. Other valuable research includes the U.S. Bureau of Labor Statistics' *Occupational Out-*

look Handbook and reports from industry associations.

If after reviewing these tools you find your superstars' salaries are near the low end, raises are likely in order — and soon.

Attractive raises

Professionals moving from one company to another often receive significant salary jumps today. Rest assured, your employees know this, so you'll need to proactively reward them to entice them to stay on at your firm.

The situation is especially challenging in accounting, where demand and talent shortages are combining to drive up compensation. Unemployment for accountants and auditors remains below the national average, while salary growth is outpacing inflation and cost-of-living adjustments.

If you can't afford across-the-board raises, focus on your most talented and hardest-to-replace employees. Bump up their salaries until they're in the higher end of the spectrum. It's no longer enough to just be competitive with compensation.

Alternatives to higher salaries

Whether or not you can offer top

salaries, there are steps your firm can — and should — take to hang on to your brightest stars, including:

- **Show a commitment to internal progression.** Recent research by Accountemps shows promotions are the number-one strategy for talent retention, a tactic used by 63 percent of executives surveyed. Your firm's succession planning probably already calls for developing and promoting the best talent, and employees will be enthusiastic if they know such opportunities are available. During annual reviews, include a discussion of in-house career paths.
- **Be proactive in assessing staff satisfaction.** The best way to find out whether your workers are happy is to ask them. For instance, try stay interviews, which are like exit interviews — but before an employee has resigned. You can also conduct surveys (giving respondents the option to remain anonymous), as well

as regular one-on-one check-ins. Let workers know you have an open-door policy and care about their professional trajectory.

- **Use time as an employee perk.** Flexible working is one of the most cost-effective ways of rewarding staff. By allowing people to telecommute, work flexible hours, earn additional paid time off or switch to a four-day workweek, you make it easier for them to balance their professional and personal commitments. Such latitude is always welcome and often still has a monetary value for staff — by reducing childcare and transportation costs, for example.

There is stiff competition for talented accountants, with public accounting firms and businesses vying for the same small pool of in-demand professionals. Don't take chances that your best auditors and tax accountants will stay when their wages are subpar. ●



Paul McDonald is senior executive director with Robert Half, the world's first and largest specialized staffing firm. Over the course of his 30-year career with the company, he has spoken extensively on employment and management issues based on his work with thousands of companies and job seekers.

Intuit Helps Accountants Grow with QuickBooks 2016

Intuit continues to work to help eliminate pain points for accountants and their small business clients. And, the launch of the latest QuickBooks Desktop version proves no different. The 2016 version strives to help accounting professionals achieve three main goals: be more efficient, gain better insights, and let their expertise shine.

While Intuit is an avid supporter of the Cloud and helping accountants successfully make the transition, it also recognizes the power and value that still exists in its QuickBooks Desktop product and will continue to enhance it.

“Our vision is to help accountants save time and grow their practice. This applies to every QuickBooks product, especially QuickBooks Desktop. Our desktop version has been around for more than 20 years and continues to be important to our customers. As long as people are using it, it’s not going anywhere,” said Jacint Tumacder, senior product manager, QuickBooks.

Be More Efficient

Intuit continues to focus on helping accountants save time when working with their clients’ data. Each version of QuickBooks features capabilities designed to improve efficiency and reduce time spent performing routine tasks. QuickBooks Desktop 2016 introduces a new batch delete function. Now, users can find and delete or void multiple and duplicate transactions with just a few clicks. Compared

to the previous process of locating and removing transactions one at a time, this is sure to give accountants more time to spend providing trusted advisor services instead of file maintenance.

Gain Better Insights

Intuit has also introduced several visual improvements to enhance the overall user experience. The new visuals make it easier to see relevant information in one glance

and find the data that accountants need to advise their clients – once again, helping to save time in the process.

QuickBooks Desktop users can now view an end-to-end picture of their or their clients’ expenses on a single screen. The latest version also aggregates multiple reports for all vendors into a single dashboard. From this dashboard, users can select specific vendors to focus on, enabling a more informed view of bill status and which bills need to be paid.

Let Your Expertise Shine

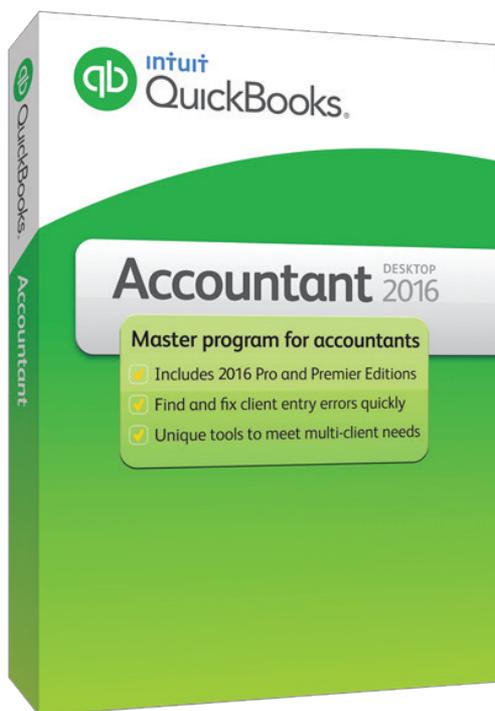
Intuit has said repeatedly that it wants to help accounting professionals better serve their clients in the trusted advisor role. The financial software company understands that in order to truly be a valuable and trusted advisor, accounting professionals need to have an in-depth understanding of their clients’ businesses and finances. So, it has designed QuickBooks Desktop 2016 with the tools and features needed to help accountants better communicate to clients how their business is performing.

The 2016 QuickBooks

Enterprise version also features improved advanced reporting capabilities. Advanced reporting was first introduced in last year’s version. With advanced reporting, QuickBooks Enterprise users can quickly build and share reports with their clients and even combine different data sets into one report, providing even more in-depth insight into clients’ finances. Users can also create custom reports either using the templates that come preloaded with the software or creating their own reports.

Intuit has also rolled out a new “Right For Me” ProAdvisor Program option, which lets accounting professionals choose the tier that best fits their practice and clientele. ProAdvisors can now choose from ProAdvisor Premium (complete suite of QuickBooks products), ProAdvisor Deluxe (doesn’t include POS or Enterprise) and the basic ProAdvisor (QuickBooks Online only). Intuit recognizes that not all accounting professionals support every version of QuickBooks, and wanted to tailor its ProAdvisor program to reflect that instead of a “one-size-fits-all” model.

Professionals can download QuickBooks Desktop from Intuit at <http://quickbooks.intuit.com/> and visit <http://quickbooks.intuit.com/accountants/proadvisor> to enroll in the ProAdvisor program that’s right for their practice. ●



The General Ledger



NEWS FROM AROUND THE ACCOUNTING PROFESSION,
TECHNOLOGY PROVIDERS, AND PROFESSIONAL ASSOCIATIONS.

X APLOS SOFTWARE

www.aplos.com

Creator of online nonprofit accounting software, unveiled its new software dashboard aimed to help users quickly monitor the health of their organization. The dashboard includes dynamic graphs and alerts of important actions to take enabling users to see important metrics and financial trends.

X SAGE NORTH AMERICA

www.sage.com

Provider of business management software and services to small and medium businesses, has been awarded the 2015 K2 Quality Awards Prime Award, a new category for K2 annual software awards. The Prime Award recognizes one company that leads in the majority of the award categories and meets several key considerations.

X AVALARA

www.avalara.com

Cloud state and local tax solutions provider, has launched a new automated sales tax rates and returns service for Xero (www.xero.com) customers. The integration provides tax rate data in real time, enabling quick and automatic access for inclusion in customer invoices

X SMARTVAULT

www.smartvault.com

Software as a Service (SaaS) provider of online document management and secure client portal solutions, has announced the release of the new SmartVault for Accountants. This new release streamlines document collection, simplifies the process for adding new clients, prints and automatically routes files to the right folder from any app, provides bulk email and mail merge options, and introduces a new SmartVault Connected Desktop to handle workflow.

X BILL.COM

www.bill.com

A provider of web-based payment solutions, has announced the release of its QuickBooks Online Sync 2.0. The sync's seamless, bidirectional workflow for both accounts payable and accounts receivable eliminates double data entry, ensures data integrity, and provides an accurate up-to-date forecasting of cash flow.

X THOMSON REUTERS

www.tax.thomsonreuters.com

Provider of comprehensive tax and accounting solutions has updated its Checkpoint Catalyst product to include New York's recent corporate tax reforms, the most significant tax system overhaul in New York since the 1940s.

X INTUIT

www.intuit.com

Creator of business and financial management solutions including QuickBooks, TurboTax, Min.com, ProSeries, and Lacerte, has announced its Dallas-area business campus is now being 100% fueled by wind power as part of the company's ongoing commitment to reduce greenhouse gas emissions and improve energy efficiency.

X TSHEETS

www.tsheets.com

The cloud-based time tracking technology company, has announced a \$15 million growth equity investment from Summit Partners. TSheets is on target to achieve 100 percent year-over-year growth for three years, with customers in 100 countries, 80+ employees, and a new satellite office in Sydney, Australia.

Association News:

The **GEORGIA SOCIETY OF CPAS** (www.gscpa.org) in conjunction with the Georgia Food Bank Association announced the results of the second annual Georgia Accounting Food Fight. During the friendly, two-week competition, accounting firms and industry accounting departments statewide raised 11,376 pounds of food and \$100,006 in funds for Georgia's eight regional food banks.

The **NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS** (www.nysscpa.org) has announced that they have opened a government affairs office in Albany as the 28,000-member association renews its focus on state legislation and regulations. The office will be used by the Society's government affairs team for advocacy efforts with state lawmakers and regulators regarding the NYSSCPA's legislative priorities.

4 Sales Tax Pointers for Self-Employed Clients

By Marshal Kushniruk

Self-employed clients are innovative, entrepreneurial and like taking a lot of risk, but probably aren't paying much attention to their back-office operations, including the somewhat complicated issue of sales tax.

That's why they have you, of course. It's part of your job to educate them on how to improve their processes, discussing how you can not only shorten the time it takes to prep and file their tax return, but also meet ongoing state and federal compliance. The last thing anyone wants is to endure a state sales tax audit.

Whether you're familiar with sales tax reporting and compliance or may need to improve your knowledge, here are 4 Q&A's that you'll want your self-employed clients to know about.



Do clients report sales tax as self-employment income?

No, self-employment income does not include any sales tax that was remitted to the state, and taxpayers cannot claim a deduction for the sales tax collected and submitted. However, the taxpayer is required to include, as income, any portion of sales tax the state allowed them to keep.



What are the sales tax requirements by state?

Most states maintain this information through their government website. For example, the information for Texas can be found at the

State Comptroller of Public Accounts' website. For any other state, a simple Google search is the best way to find a state's information. But, if you're practicing in a particular state, you should already be aware of these rules.

According to the Sales Tax Institute, there are 45 states, plus the District of Columbia, that currently impose a general sales tax. The five states without general sales tax are Alaska, Delaware, Montana, New Hampshire and Oregon. However, Alaska permits local sales taxes, while Delaware imposes a rental and service tax. Most of the states also impose different excise, meal or lodging taxes, even though they don't impose a general sales and use tax. Most states also impose a variety of local sales taxes, including county, city and transit taxes.



What are the sales tax rules for "products" vs. "services"?

While self-employed clients who provide a service are mostly exempt from sales tax, most products are taxable. If your business owner sells a product or service that is subject to sales tax, he or she must register with the state's tax department, and taxable and nontaxable sales must



be tracked and included on the company's sales tax return.



Should self-employed clients worry about nexus?

Absolutely. Nexus laws are complex and each state handles the issue differently. The best advice is to review the laws in each new state where business was conducted. For example, did your client deliver and install a product in a state other than his or her own?

Similarly, since there is the issue of "presence" in a state, your client should also be aware of use tax. For example, if your client does not have a physical presence in another state but sells items over the Internet or by catalog in that state, he or she can be subject to a state's use tax and sometimes not to a state sales tax.

To further complicate the issue, a presence in another state does not necessarily mean the client has a

retail presence in that state; however, if there is an office, warehouse or employee working in that state, the state revenue department may consider this as a presence for tax purposes.

Avalara has a short video (www.avalara.com/learn/videos/sales-tax-vs-use-tax) that explains sales vs. use tax. If your client has established nexus, check the state's sales tax laws so that he or she can accurately calculate, file and remit the appropriate sales tax liability. Here's another good resource for Internet sales tax issues: www.nolo.com/legal-encyclopedia/50-state-guide-internet-sales-tax-laws.html.

Remember, your self-employed clients need your help when it comes to all-things accounting and tax, especially sales tax compliance. Learn all you can about their nexus and their presence. In the long run, if they ignore the issue, they could be subject to a sales tax audit. ●



Marshal Kushniruk is executive vice president of global business development at Avalara, a provider of cloud-based software delivering compliance solutions related to VAT, sales tax and other transactional taxes. Contact him at marshal.kushniruk@avalara.com.



The 5 Major Pains of Sales Tax Filing and Remittance

By Jeanette Sherman

For businesses that file their sales and use tax returns in-house, the most common complaints are:

- Filing local returns
- Tracking due dates and filing schedules
- Managing different payment methods
- Adjusting to changing filing methods
- Notice management

1 FILING LOCAL RETURNS

Each state has its own set of rules and regulations that may differ from other states. In addition to state rules, cities and counties may impose and manage sales and use tax returns on their own. Responsibility lies with the business to not only determine if they have to file with specific cities and counties, but also to register of their own accord.

2 DUE DATES AND FILING SCHEDULES

Not all returns are due on the same day of the month. When dealing with multiple states and local jurisdictions, the

number of due dates and filing schedules that must be managed can be daunting. These tasks are time consuming and prevent employees from engaging in more value-added efforts to build the business.

In an effort to increase income and cash flow, a number of jurisdictions are adding prepayment requirements for larger tax amounts. Prepayment requires payments to be made to jurisdictions on a different filing schedule, sometimes more than once a month. Due dates are also dynamic when adjusting for state furlough days, state and federal holidays and weekends. If jurisdictions cross time zones, payment deadlines vary depending on time zone.

3 DIFFERENT PAYMENT METHODS

Each state determines what payment options are available to businesses. Most states now allow returns to be paid

electronically, either through electronic check or the Automated Clearing House (ACH) process. Some states may have infrastructure and software limitations. For example, some states or municipalities do not have the capability to receive ACH payments.

Timing of automated withdrawals also creates a concern. Many businesses run a risk that the state will withdraw funds in error on the wrong schedule or that their banks will not be able to deliver the check or electronic transfer at the right time. Not all banks have the ability to initiate ACH-credit payments where a business pushes the funds to states, limiting their payment options.

4 DIFFERENT FILING METHODS

Not all sales tax return processes are created equal. Filing methods can vary as much as payment methods. Methods allowed by states and

individual municipalities can vary within the same state. Some states now require sales tax returns to be filed electronically; others still require hard-copy submission and a few states offer online filing along with an electronic data interchange (EDI) option.

In addition to methods of filing, forms can also vary from jurisdiction to jurisdiction. Keeping track of the rapidly changing environment of sales tax compliance can be confusing and time consuming. In order to keep up with how returns should be filed for all states, a business needs, at a minimum, a full-time tax specialist to track, implement and document all the changes.

5 NOTICE MANAGEMENT

Once your sales tax return has been filed and your liability remitted, compliance isn't over. Although your returns are filed and paid on-time, jurisdictions may make an error and send a notice. Their systems may not have read a postmark date properly, or a payment could have been applied to an incorrect account, all causing notices to be sent.

The Value of Outsourcing

Outsourcing your state and local tax work to a third party provider allows you to focus on your business and removes the worry and concern about meeting all of your SALT deadlines. For example, Avalara (sponsor of this series) takes care of filing state and local returns, meeting deadlines, arranging payments, understanding filing requirements for all taxing jurisdictions, and managing tax notices. ●

Jeanette Sherman is a journalist and legal writer who is fascinated by the complexities of sales tax worldwide. She learns something new every day in her transactional tax research at Avalara.

New Laws and IRS Rules Make Year-End W-2 and 1099 Reporting More Challenging

by Mary Girsch-Bock

With more businesses utilizing contractors to perform services traditionally relegated to employees, the need for sound 1099 processing and reporting is more important than ever before. There are numerous types of 1099 forms processed and filed yearly, with 1099-MISC remaining the most frequently used form. And while W-2's, like 1099's, are processed and filed at year end, 1099 forms offer a level of complexity that W-2's do not.

Without a system in place to ensure that these forms are filed promptly and properly, business owners run the risk of being non-compliant, and possibly beholden to the IRS or other state and local agencies for income not reported or reported incorrectly. With businesses frequently overwhelmed by the varying year end filing requirements, it falls on accounting professionals to step in and assist their clients.

New challenges facing accounting professionals in recent years are the new requirements put into effect as a result of the implementation of the Affordable Care Act (ACA), and the numerous reporting mechanisms that have been put into place as a result. While many of the products reviewed already have these additional reporting mechanisms put into place, vendors typically continue to add new features until the product release date, which is typically in late fall. In fact, many of the products reviewed this month have not released a final product. Many of the products also offer a demo, so users can take the software for a test drive, prior to purchasing.

2015 Reviews:

- **AccountantsWorld After-the-Fact Payroll**
- **AMS Software - 1099-Etc.**
- **Avalara AvaTax 1099**
- **CCH Small Firm Services - W2 and 1099 Payroll Compliance**
- **Real Business Solutions - W2 Mate**
- **Spokane Computer - MAG-FILER**
- **Tenez LaserLink**

When reviewing these products, we looked at four different areas, which include:

Basic System Functions – where we looked at product format and ease of use and tried to address common issues and attempt to answer questions such as does the product offer anywhere or mobile accessibility or do users need to install the product on their computer? Are network versions of the product available? Are user data entry screens easily navigated? Does the product offer forms-driven data entry? What forms does the base product support, and are there options such as add-on modules available to support additional forms or functionality?

Reporting – In this area, we looked at reporting options that were available in the product. Does the product print on both pre-printed and blank forms? Is there an add-on module available for users to purchase that will allow printing on blank forms? Can forms be saved as a PDF file? Are there summary reports available? Under reporting, we also looked at the availability of electronic form filing. Does the product file all forms electronically, including state forms? Is an additional module required to e-file forms?

Import/Export/Integration options looked at what options were available to import data from other applications. Some of the questions we answered include the ability to integrate with popular third party accounting applications such as QuickBooks and Sage 50. Can data be imported to Excel or CSV file formats? Can data be exported to those formats as well? Is the W-2/1099 product part of a suite of products that offers full integration with client accounting data? Can reports be exported to Excel or PDF?

Help/Support options were also looked at. This included covering product support options as well as questions such as are product updates available? What about email and chat support? What are the training options available, and does the product contain good help functionality, getting started wizards, users manuals, or any other tools designed to assist new users?

While we attempted to answer many of these questions in the following reviews, the needs of each firm plays a large role in deciding what product to ultimately purchase. While some products are an excellent fit for firms processing a small number of forms for clients, or even for small business owners that wish to process forms in-house, many others are more complex, and designed to work within a suite of products.

In any case, whether you'll be processing 70, 700, or 7,000 W-2's and 1099's this season, there's a solution available to suit your own particular needs.

	BASIC SYSTEM FUNCTIONS	REPORTING & MONITORING	INTEGRATION/ IMPORT/EXPORT	HELP/ SUPPORT	OVERALL RATING
AccountantsWorld After-the-Fact Payroll	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
AMS Software - 1099-Etc.	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
Avalara AvaTax 1099	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
CCH Small Firm Services - W2 and 1099 Payroll Compliance	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
Real Business Solutions - W2 Mate	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
Spokane Computer - MAG-FILER	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
Tenez LaserLink	★★★★★	★★★★★	★★★★★	★★★★★	★★★★★

W-2/1099 PREPARATION PROGRAMS

AccountantsWorld After-The-Fact Payroll

2015
OVERALL
RATING

4.75

BEST FIT

After-the-Fact payroll is best suited for firms already utilizing AccountantsWorld suite of products.

PRODUCT STRENGTHS

- Features convenient access from any computer or mobile device

- Integrates with the comprehensive suite of products from AccountantsWorld
- Supports numerous forms and electronic form filing

POTENTIAL LIMITATIONS

- Limited integration with third party applications outside of

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12120288

AccountantsWorld

AccountantsWorld products, the system is available for \$395 for the first year, and offers unlimited use. After the first year, the product pricing changes to \$395 for the first 75 clients, with a charge of \$4.00 per additional client.

SUMMARY & PRICING

After-the-Fact Payroll from AccountantsWorld is marketed as a cloud-based payroll system, but also offers terrific year-end processing and tax compliance. Designed to work with other

www.AccountantsWorld.com

AMS Software 1099-Etc.

2015
OVERALL
RATING

4.5

BEST FIT

W-2 and 1099 Forms Filer - 1099-Etc is a good fit for accountants who need solid payroll and related form processing for multiple clients.

PRODUCT STRENGTHS

- Can be used as a stand-alone product or with other related modules

- System contains solid import capability
- Product offers good help and support options

POTENTIAL LIMITATIONS

- Multiple modules need to be purchased in order to get the full benefit of the product

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12120297

SUMMARY & PRICING

W-2 and 1099 Forms Filer is part of 1099-Etc, and is required in order to run any of the other available modules. In addition to processing 1099 and W-2 forms, modules are available to generate forms on blank paper, run both live and after the fact payroll, E-File year end forms, with users able to choose between

two E-File options, and access to hundreds of forms through Forms Filer Plus. All modules are priced separately, with the base system priced at \$79, with the entire system available for \$445 total.

www.1099-Etc.com

Avalara AvaTax 1099

2015
OVERALL
RATING

4.5

BEST FIT

AvaTax 1099 is well suited to accounting firms that need to process a high number of 1099 forms for clients.

PRODUCT STRENGTHS

- Good integration with third-party accounting applications
- Complete online access ensures information is up to date
- Product offers bulk TIN verification

POTENTIAL LIMITATIONS

- System only processes 1099 forms

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12120275

SUMMARY & PRICING

AvaTax 1099 offers accountants a scalable product that is well suited

to firms processing large numbers of 1099 forms. Prices are available upon request and generally start at around \$500.

www.AvaTax.com

CCH Small Firm Services - W-2 and 1099 Payroll Compliance

2015
OVERALL
RATING

4.5

BEST FIT

The product is an add-on to ATX or TaxWise, and is well suited to smaller firms.

PRODUCT STRENGTHS

- Designed to work well with either ATX or TaxWise products
- Straightforward system navigation

- Affordably priced for smaller firms

POTENTIAL LIMITATIONS

- May not provide as many benefits to those not using ATX or TaxWise

SUMMARY & PRICING

Designed primarily as an add-on

product to other CCH accounting and tax product, both W-2/1099 and Payroll Compliance offer excellent year end compliance reporting capability. W-2 /1099 is currently available for \$229, and the more comprehensive Payroll Compliance is available for \$394.

Users can also e-file an unlimited

number of payroll returns for \$1.50 per return.

www.CCHSFS.com

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12120275

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Reviews

W-2/1099 PREP PROGRAMS

Real Business Solutions - W2 Mate

2015
OVERALL
RATING



BEST FIT

W2 Mate is a good fit for both accounting firms processing 1099 and W-2 forms for clients, or for businesses wishing to process forms in-house.

PRODUCT STRENGTHS

- User-friendly interface for easy navigation
- Affordable for even the tightest budgets
- Good import capability

POTENTIAL LIMITATIONS

- Product options and different pricing levels may be confusing

SUMMARY & PRICING

W-2 Mate is a solid solution for both accounting firms looking to process large numbers of year-end compliance forms for clients, or for businesses looking to process those same forms in-house. W2 Mate is a modular product, with many of the options discussed in the review available as a separate module. The base product offers support for W-2 and 1099-MISC forms, with support available for other forms through additional add-on modules. Pricing for W-2 Mate is \$39 for the core product, with add-on modules ranging in price from \$25 to \$115 each. Cost to purchase all modules will run around \$500.

www.RealTaxTools.com

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12120275

Spokane Computer - MAG-FILER

2015
OVERALL
RATING



BEST FIT

Accounting firms looking for an all-in-one solution to process year end forms and filings.

PRODUCT STRENGTHS

- Can be used on both local computers and installed on a network
- Program supports email distribution for 1099 recipients
- Free training and telephone support included in pricing

POTENTIAL LIMITATIONS

- Limited QuickBooks integration available

SUMMARY & PRICING

MAG-FILER, from Spokane Computer, is an excellent, all-in-one product that offers accountants all the tools needed to process and e-file year end forms. MAG-FILER is available in a downloadable version for \$324. Users can also opt to receive a CD version, which runs \$364.

www.SpokaneComputer.com

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12120286

Tenez Laser Link

2015
OVERALL
RATING



BEST FIT

Laser Link is an affordable compliance software product that works well for accountants that have a minimum number of forms to process.

PRODUCT STRENGTHS

- Works on both plain and pre-printed paper
- Affordable for firms with limited budgets
- Easy to use

SUMMARY & PRICING

Laser Link is an affordable way to process year-end forms such as W-2 and 1099. An excellent option for accountants processing forms for a variety of small business owners, pricing for Laser Link is \$63.99, and includes 25 free electronic filing forms. Pricing for additional electronic filing forms range between \$1.00 and \$3.95.

www.Tenez.com

Read the full review and see expanded ratings for this product online at: www.CPAPracticeAdvisor.com/12120292

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Travel Tools

By Gail Perry, CPA, Editor-in-Chief

Whether you're traveling for business or personal, alone or with colleagues or friends or family members, domestically or internationally – we all know that getting from point A to point B can cause frustration, confusion, and disorientation. We surveyed our newly minted Class of 2015 40 Under 40 honorees to find out about the apps they use to make their travel lives easier.

BRIAN FRIEDMAN, CPA, CITP, division sales manager for Wolters Kluwer Tax & Accounting US, is a fan of **Google Maps**, “The most user friendly and accurate to get me to my destination quickly while sitting in the least amount of traffic. That’s important in New York and New Jersey!”

Friedman also uses **Uber** instead of taxis because, “Knowing how far your ride is from picking you up, how much it will cost, and approximate time to your destination are

major benefits.” **NATE HAGERTY**, CEO of TaxProMarketer, agrees. “Uber has been transformational because of how easy it is to use, and the local insight you get from friendly (!) drivers – who are forced to attempt good customer service because their rating (and job status) depends on it.”

ROY KEELY, vice president of market strategy for Xcentric, consolidates all travel plans with **Triplt**, “So I have one go-to spot for all my hotel, rental car, and flight informa-

tion. In addition, I can share my Triplt calendar with family or co-workers so they can know my whereabouts.

TIP: Create a forwarding rule so that when you get confirmation emails re: travel plans they automatically forward to Triplt and get ingested into their system.” Keely also recommends **GateGuru**. “I love and need coffee...I must know where to find it at any given moment and in any given airport. GateGuru is a catalog of all the airports and all the vendors, terminals, and maps associated with each airport.”

ADAM BURNETT, solution design manager at Wolters Kluwer Tax & Accounting US, thrives on **TV Food Maps**. “I’m a Food Network addict so I use the app to find restaurants to eat at that have been featured on the shows I watch. It’s my way of embracing the time on the road and really capitalizing on the opportunity to try the local fare.”

DANIELLE SUPKIS CHEEK, CPA, CFE, CVA, president of D. Supkis Cheek PLLC, reminds us that **bank apps** can be lifesavers for road warriors. “I am always on the move and traveling and do all my business deposits on the app. I can even deposit large retainer checks on the spot as my app deposit limit is \$100K. Luckily I have never had to use it, but I can also freeze my debit card if I ever misplace it from the app.”

DANETHA DOE, CEO of Danetha Doe Consulting, relies on **Slack** and **Shazam** when she travels. “Slack is a real-time messaging app that allows me to communicate with my team quickly and easily, without cluttering my inbox. Shazam identifies the media playing around you. I always hear songs playing in the hotel lobby or while I’m out in a new city, and this app helps me figure out the name of the song and the artist.”

JEFF MOSKOWITZ, CPA, senior manager at CohnReznick, recommends **Waze**, the world’s largest community-based traffic and navigation app. “This app allows you to simply focus on your trip and easily navigate to your destination. The best feature of all is that it navigates while incorporating traffic so you are able to get to your destination using the quickest possible route without listening to traffic updates. It also has other great features such as enabling users the ability to navigate to the nearest gas station in the event you’re running low on gas.” **ERICA BROWN**, CPA, senior audit manager for Martin Starnes & Associates, agrees. “Waze is a social network GPS App that alerts you on local traffic, accidents, and police reports.”

CONTINUE READING ONLINE FOR APPS FROM MORE OF OUR 40 UNDER 40, INCLUDING: CATHY ICONIS, KRISTEN RAMPE, BRETT COOPER, MATT RISSELL, KERRI GIBSON, HECTOR GARCIA, SAMANTHA MANSFIELD AND MARJORIE ADAMS.

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Changes Ahead for Minimum Wage and Unpaid Internships

By Taija Sparkman

There's a lot being debated right about payroll legislation. The proposed and recently passed changes not only affect what employees earn, but also redefine how employees are classified. Each change will impact business differently and could send your clients headed to your practice in a frenzy. From student internships to increases to the minimum wage, your clients will want to know, "What does this mean for me?"

Minimum Wage Increase

Minimum wage increases continue to be a hot topic right now with many cities and states voting to increase the minimum wage. Increases have already gone into effect in some areas and are poised to be on the ballot in others. Certain industries are seeing more and more protests and activity surrounding this topic, but it's an issue that is likely to spread to other industries as well. This is a good time to review changes to state employment laws and update your clients on any changes that may impact their business.

Unpaid Internships

If your clients currently offer an internship program, they may be able to bring on more unpaid interns. Earlier this summer, the Second Circuit federal appellate court ruled in favor of several unpaid interns who worked for Fox Searchlight Pictures, Inc. and Fox Entertainment Group, Inc. The Court rejected a six-part test that had previously been used to determine if interns were employees and thus entitled to pay. Previously, two of the major criteria that determined if interns were entitled to be paid were the displacement of regular employees in their work and an immediate benefit and advantage to the employer from such activities. The Court decided to adopt a new standard under federal and New York law that looked at the following set of factors:

- The extent to which the parties under-

stood there was no expectation of compensation (any promise of compensation suggests an employee relationship)

- The extent to which the internship provides training similar to clinical, hands-on or other training in an educational environment
- The tie between the internship and the intern's formal education program, such as through integrated coursework or the receipt of academic credit
- The internship's alignment with the academic calendar and accommodation of the intern's academic commitments
- The extent to which the internship is limited to the period in which it provides the intern with beneficial learning
- The extent to which the intern's work provides significant educational benefits and complements, rather than displaces, the work of paid employees
- The extent to which the parties understand that there is no entitlement to a paid job at the conclusion of the internship

While this new ruling allows for more unpaid interns, it does so under the expectation that the internship is primarily beneficial to the intern and that there is a significant educational tie between the intern's educational program and the internship. Work with your clients to examine current intern positions and assess how they line up with the Court's new test.

Worker Classification

Earlier this year, the U.S. Department of Labor's Wage and Hour Division

issued guidance in efforts to clarify the employee vs. contractor debate. Under the new Guidance, most workers are classified as employees under the Fair Labor Standards Act. Classification as an independent contractor is largely dependent upon the individual operating a truly separate business operation and any one employer not being solely responsible for direct income or referral work for the individual.

When determining if workers are truly employees or independent workers, you and your clients should still look at the "economic realities test," which considers:

- The extent to which the work performed is an integral part of the employer's business
- The worker's opportunity for profit or loss depending on his or her managerial skill
- The extent of the relative investments of the employer and the worker
- Whether the work performed requires special skills and initiative
- The permanency of the relationship
- The degree of control exercised or retained by the employer

Proposed Overtime Exemptions

As previously reported, the DOL has proposed changes that would change the minimum salary threshold to be exempt from overtime pay. The new minimum salary threshold would be \$50,440, almost double what it is now. The deadline for public comments on the proposed overtime wages rule was

last month, but experts expect the final rule to be released in early 2016, although there is no hard deadline. If passed, an anticipated 4.6 million white collar employees and 36,000 highly compensated employees will become eligible for overtime pay.

Since the change could cause significant changes to your clients' payroll, it's a good idea to start discussing the potential impact of these changes now. Advise your clients to review work hours for their employees and assess if it would be beneficial to give raises to any employees that are near the threshold and likely to work more than 40 hours per week. Keep in mind the reclassification from exempt to non-exempt could affect the benefits employees are now eligible for, so you should review ACA compliance with your clients as well.

The new rule is also likely to bring changes to how remote employees work, such as how checking email or taking phone calls, is classified, which could drive new or updated HR policies. While this is primarily something that your clients and their HR team will need to work out together, it's important for you to discuss the likely implications on how payroll is processed moving forward.

If there will be a significant increase in non-exempt employees, you may want to work with your clients to upgrade their current time tracking and payroll systems, as well as the current payroll services your firm provides.

With changes to internship status, minimum wage and overtime pay, it's a good idea to set aside time with each of your clients to review how these changes impact them. For additional information on payroll laws by state, check out this guide on SurePayroll's website: <http://www.surepayroll.com/online-payroll/payroll-by-state.asp>. ●

Thinking of Expanding Your Payroll Business?

Consider Offering Benefits Administration Services

by Taija Sparkman

As you start evaluating your clients and current service offerings, consider ways you can provide additional services to clients, starting with existing clients. With fall around the corner, many small business owners are starting to prepare for open enrollment. Some businesses may already have everything in place and are simply waiting for the enrollment period to roll around. Others are still trying to decide between providers and plans for their employees.

This is a good time to assess your clients and see where they fall. Is this a service you can provide to your existing customers? Since payments for benefits are processed through employees' paychecks, your clients may appreciate having a streamlined process for handling open enrollment and benefits.

As a payroll practitioner, you are the trusted advisor for your clients. You are already familiar with the laws and compliance regulations that affect their business. You understand the tricky contractor versus employee debate and can help them navigate which benefits their workers are legally entitled to.

Schedule some time with clients to discuss their benefits needs and how your payroll practice can help meet those needs. Have your clients outline their current process for enrolling employees in benefits. Identify those areas where they will benefit from having a streamlined process.

One of the things to consider is whether your practice can manage benefits administration in the same software that you use to process payroll. Not only will this save time for your staff, but it also provides a huge benefit to clients. Their employees will

be able to log into one system and make changes to payroll and benefits.

In addition to offering benefit administration services to new and existing clients, consider expanding your offerings to include these other services:

- Mobile Payroll Services
- Employee Portals
- New Hire Reporting
- Workers Compensation Administration
- Health Care Reform Compliance and Advisory Services
- Time and Attendance Management
- Retirement Services
- Risk Management
- Tax & Accounting Services
- CFO Consulting Services

Whether or not you decide to offer benefits administration services, helping your clients prepare for open enrollment season is still a good idea. They will need to understand how the Affordable Healthcare Act will affect the upcoming open enrollment for their employees. For ideas on some steps your clients can take to prepare for open enrollment, check out ADP's latest one-hour webinar (which can be accessed from ADP.com/backtobiz). ●

2016 MINIMUM WAGE INCREASES BY STATE

DID YOU KNOW?

Minimum wage increases have gone into effect in several states. Here are the states that have enacted an increase in 2015:

- Alaska: \$8.75 per hour effective February 24, 2015; \$9.75 per hour effective January 1, 2016
- Arizona: \$8.05 per hour effective January 1, 2015; adjusted for inflation every January 1
- Colorado: \$8.23 per hour effective January 1, 2015; \$5.21 per hour for tipped employees; adjusted for inflation every January 1
- Hawaii: \$7.75 per hour effective January 1, 2015; \$8.50 per hour January 1, 2016; \$9.25 per hour January 1, 2017; \$10.10 per hour January 1, 2018
- Minnesota: \$9.00 per hour effective August 1, 2015 for large employers (annual sales over \$500,000 or more); \$7.25 per hour effective August 1, 2015 for small employers (sales less than \$500,000), training wage (under age 20 for first 90 days) and youth wage (under 18); \$7.50 per hour effective August 1, 2015 for J-1 Visa
- Nebraska: \$8.00 per hour effective January 1, 2015; \$9.00 per hour effective January 1, 2016
- New Jersey: \$8.38 per hour effective January 1, 2015
- New York: \$8.75 per hour effective December 31, 2014
- Ohio: \$8.10 per hour effective January 1, 2015; \$4.05 per hour, plus tips for tipped employees
- Oregon: \$9.25 per hour effective January 1, 2015
- Washington: \$9.47 per hour effective January 1, 2015; adjusted for inflation every January 1



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put in a new addition or new plumbing would seem to satisfy the new joint-employer test. The dissent stated: "The result is a new test that confuses the definition of a joint employer and will predictably produce broad-based instability in bargaining relationships."

Implications of the New Joint-Employer Rule

The *Browning-Ferris* decision is likely to have broad effects on any company that utilizes contract or staffing workers, as well as on the franchiser/franchisee model and even parent/subsidiary structures. Some of the implications include:

- **Obligation to Bargain with Contract Employees.** The first ramification of the decision is the obligation of an employer to bargain with contract employees if they move to unionize. Such an obligation could also open up an employer to liability for unfair labor practices committed by the contracting company, or the obligation to produce financial/proprietary information during

- contract negotiations.
- **Managing Multiple Units.** An employer who utilizes multiple contract workers for various tasks, such as sanitation services and security services, could find itself with two sets of contract workers, both represented by different unions, and both requesting very different contracts. In addition, the majority's decision does not make clear whether other companies that use the same contracting service for similar workers will also be obligated to bargain. In theory, there could be multiple employers required to bargain, along with the contract company.
- **Susceptibility to "Micro-Units."** When this recent decision is read in conjunction with the NLRB's prior decision in *Specialty Healthcare*, where the Board essentially allowed the union to choose the scope of a bargaining unit, employers that utilize contract employees are especially vulnerable to unionization of small "micro-units" of employees or contract workers.

- **Boycotts and Pickets.** The majority's decision also erodes protection against illegal secondary boycotts, strikes, and picketing. Once an employer is deemed to be a joint-employer, if a union representing contract workers pickets the employer's facility, such a picket will no longer be illegal under federal labor law.

It is too early to determine exactly what the practical effect of the NLRB's decision will be, but it is clear that employers who utilize staffing or contract workers need to think about the potential impact.

What To Do Next

Employers should take immediate steps to understand the implications the *Browning-Ferris* decision may have upon their workforces.

- **Review contracts with contract and staffing companies.**

With the help of both inside and outside counsel experienced in labor law issues, employers should review and analyze their contracts with all outside companies that provide

labor. After such a review, the company will be better able to understand what any potential risks or liabilities are.

- **Understand the politics.**

Many of the actions involved with recent NLRB activity revolve around unions trying to increase their numbers after years of declining membership. In many cases, unions are being met with sympathetic responses from elected officials and appointed boards. In order to ensure the best interests of organizations and their employees, companies need to be realistic about the political, legal, and economic environment that is driving many NLRB rulings and decisions.

- **Stay on top of new developments.**

Unfortunately, the *Browning-Ferris* decision was not the only joint-employer case pending before the NLRB. McDonald's is currently involved in a high-profile case before the NLRB concerning labor law charges against the McDonald's corporate parent and franchisees. Any decision from the NLRB could

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further disrupt the application of labor law to non-union companies and their workforces.

In addition, employers should keep an eye on whether the NLRB's expansive rationale is adopted by any other enforcement agency. The Department of Labor recently issued a memorandum explaining its position that many employees have been misclassified as independent contractors. All similar decisions warrant monitoring.

• **Consider action through trade groups.**

Many trade groups are working to educate those inside and outside

their industries about the potential effects that broadening the definition of joint-employer could have. Companies should consider working with relevant trade groups and others to make sure their voices are heard and their concerns are addressed before it is too late.

The NLRB's recent decision has the potential to dramatically alter the relationship between employers and their contract workforce. By understanding the decision and its ramifications, and being proactive, employers can work to minimize any adverse impact from the NLRB. ●

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Does IT Have a Seat at Your Management Table?

“**G**aining a seat at the table” is an often-used phrase in CPA firms and business in general. Technology, marketing, HR and the other functional areas of your firm are striving to have their voices heard and ensure that their strategies align with the overall firm vision. And rightfully so. However, one long-held belief is far too common in CPA firms: **The belief that you must be a CPA to lead, manage and understand the firm.**

This is simply not true and is costing firms a lot of time and money while reducing their ability to



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compete today and into the future. Requiring a CPA certificate to have a seat at the management table is holding back some of your best talent and limiting the firm’s potential for greater success.

Technology is part of everything we do to run our firms and serve clients. And the ubiquity of technology will only increase in the future. This is why the CIO or technology leader should have a seat at the management table, especially if you want to create the alignment between firm strategy and technology.

What IT Brings to the Table

Let’s look at five ways CIOs can provide strategic advantage and why they should be contributing members of your management team.

- CIOs bring a different perspective than most partners. They see the entire firm and approach strategy from a different viewpoint. They strive to break down barriers and eliminate silos by improving integration. They are typically outsiders to many of the firm’s processes and can more easily see opportunities for improvement. Gödel’s Law states that to understand



the system you are in, you have to get outside of it.

- CIOs understand how technology can improve efficiency and effectiveness. They can provide innovative insight into firm and client strategies that will add value. Leadership, relationships and creativity create value. Some of the current priority areas are cloud/mobile strategy, digital workflow process/automation and business intelligence/ big data.
- The firms with the best technology are those firms with strong IT leadership. CIOs often have to deliver news that client service partners don’t want to hear – “We have to invest.” Having a strong CIO on your team who supports the firm’s vision and integrates technology is a strategic advantage. Great IT professionals will push firm leadership and management to excellence. Don’t settle for mediocrity at any level - partner or IT.
- CIOs have project management skills which are essential to the success of the firm. These are skills that most partners, managers and staff lack even though they would be extremely beneficial. Firms are requiring and demanding more production from fewer resources and this is only possible with engaged staff members who are highly motivated, well trained and can leverage technology. The CIO has unique abilities that can be leveraged in a team environment and should drive these skills in your firm.
- One of the key roles of the CIO should be to assist leadership and management in developing new services and revenue streams. Take Apple and Google for example. These companies are constantly innovating

new products and services that will complement and replace current revenue producers. This is not an anomaly, but rather a trend. Is your firm prepared? A quality CIO can assist you in meeting these challenges.

Do you have the right IT leader?

To answer this question, you should assess based on these important skills.

- Business Savvy
- Marketing & Sales
- Communication
- Human Resources
- Project Management
- Budgeting & Cash Flow
- Strategy & Planning

While your IT leader’s sufficiency in all these areas might not be at an “expert” level, you need to look for potential. Does the leader show a willingness to learn new skills and a desire to develop beyond his or her current position? If the answer is yes, you likely have the right person and need to invest in development and training programs. You also need to encourage this person to join a peer community and engage with other technology leaders who will push him or her to improve. If you answered “no” then you are better served investing your time and money in recruiting and hiring the right person.

Once you’ve determined that you have the right IT leader, invite him or her to join the management team. It will help your firm leverage technology as a strategic asset and accelerate your progress toward greater success and profitability. ●



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