

ADOA – General Accounting Office

AGENCY PAYROLL GUIDE: FEDERAL LAW





Overview

The objective of this quick reference guide is to provide general hyperlinks to federal laws and guidelines as it relates to the Agency Payroll Specialist.

US Department of Labor

Fair Labor Standards Act (FLSA)

<https://www.dol.gov/agencies/whd/flsa>

The Fair Labor Standards Act (FLSA) establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments.

Uniformed Services Employment and Reemployment Rights Act (USERRA)

<https://www.dol.gov/agencies/vets/programs/userra>

The Uniformed Services Employment and Reemployment Rights Act of 1994, enacted October 13, 1994 (Title 38 U.S. Code, Chapter 43, Sections 4301-4335, Public Law 103-353), as amended, provides for the employment and reemployment rights for all uniformed service members.

Internal Revenue Service

IRS Publication 15 (Circular E), Employer's Tax Guide <https://www.irs.gov/pub/irs-pdf/p15.pdf>

IRS Publication 15-A, Employer's Supplemental Tax Guide <https://www.irs.gov/pub/irs-pdf/p15a.pdf>

IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits <https://www.irs.gov/pub/irs-pdf/p15b.pdf>

IRS Fringe Benefit Guide (Office of Federal, State, Local Governments) <https://www.irs.gov/pub/irs-pdf/p5137.pdf>