

KEY PAYROLL RELATED FEDERAL LAWS & GUIDANCE

US Department of Labor

[The Fair Labor Standards Act \(FLSA\)](#)

[The Uniformed Services Employment and Reemployment Rights Act \(USERRA\)](#)

Internal Revenue Service

[IRS Publication 15 \(Circular E\), Employer's Tax Guide](#)

[IRS Publication 15-A, Employer's Supplemental Tax Guide](#)

[IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits](#)