

# THE GREAT PAYROLL HARVEST

**2025 NEPC  
PLYMOUTH, MASSACHUSETTS  
OCTOBER 22-24**



**PayrollOrg**

hotel **1620**  
PLYMOUTH HARBOR

# NEPC 2025 SCHEDULE

## WEDNESDAY, OCTOBER 22

Registration Open	3:00-5:00 PM
The Perfect Blend: Plymouth Bay Winery Tasting <i>book in advance, space is limited</i>	7:00-9:00 PM

## THURSDAY, OCTOBER 23

Registration Open	7:00-4:30 PM
Breakfast	7:00-8:00 AM
Welcome & Announcements	7:45-8:00 AM
Keynote: Payroll Like a Boss <i>1.5 RCH</i>	8:00-9:30 AM
The First Press: Breakout Sessions <i>1.0 RCH</i>	10:30-11:30 AM
Lunch	11:30-12:30 PM
OBBBA Panel Discussion <i>1.5 RCH</i>	12:30-1:30 PM
The Second Press: Breakout Sessions <i>1.0 RCH</i>	2:15-3:15 PM
The Third Press: Breakout Sessions <i>1.5 RCH</i>	3:30-5:00 PM
Pie & Partnerships: Exhibitor Social	5:00-6:00 PM

## FRIDAY, OCTOBER 24

Registration Open	7:30-12:00 PM
Breakfast	7:00-8:00 AM
Announcements & PAYO Update	7:45-8:00 AM
Secure 2.0: Roth Catch-Up Regulation and Compliance <i>1.5 RCH</i>	8:00-9:30 AM
The Final Press: Breakout Sessions <i>1.5 RCH</i>	9:45-11:15 AM
Current Trends in Employment Law <i>1.0 RCH</i>	11:30-12:30 PM
Lunch	12:30-1:30 PM
Preparing for Year-End and 2026 <i>1.5 RCH</i>	1:30-3:00 PM
Harvest Wrap-Up: Closing & Charity Bucket Raffle Winners	3:00-3:30 PM



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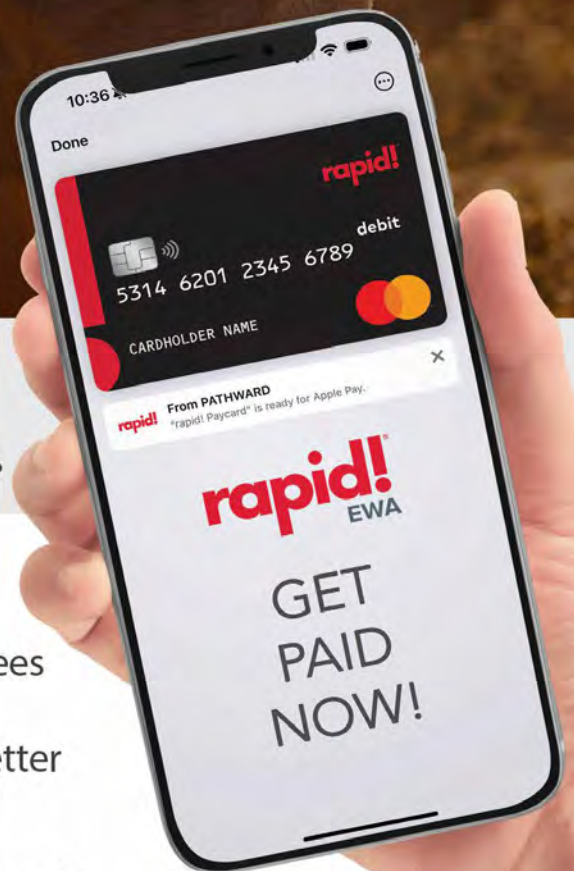
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# REGISTRATION

The registration desk, managed by NEPC committee volunteers, is available throughout the conference. All attendees should stop by the desk after arrival at Hotel 1620 to check-in and receive their badge and lanyard. Tickets to participate in the bucket raffle for local charity Tommy's Place can be purchased at registration or through any Board volunteer during the event. Questions or need direction? Stop by and the volunteers at the desk will be happy to assist.

## REGISTRATION DESK HOURS

October 22 Wednesday 3:00 - 5:00 PM  
October 23 Thursday 7:00 - 4:30 PM  
October 24 Friday 7:30 - 12:00 PM

## NEPC COMMITTEE

Volunteers on the committee for New England Payroll Conference coordinate the event each year from booking the venue, scheduling speakers and theme selection to vendor sponsorships, attendee communication and PAYO certification. Interested in joining the committee for 2026? Visit us at the registration desk to learn more.



Alison Szetela

Cathy Honey

Christena Verrill

Heather Hennessey

Jennifer Ryan

Michael Schoelles

Nellie Smith

Stacy Hotte

Stephanie Buccieri

Susan Noyes



# THE NIGHT BEFORE...



**PLYMOUTH BAY WINERY**  
**THE PERFECT BLEND: SIP & SOCIALIZE**  
**WEDNESDAY, OCTOBER 22**  
**7:00 - 9:00 PM**

**ADDRESS** | Plymouth Bay Winery, Rear Building, 114 Water Street, Plymouth, MA

After arrival settle in by enjoying a private wine tasting at Plymouth Bay Winery with your fellow payroll professionals. The local experience includes a guided wine tasting, light hors d'oeuvres and casual networking. Bookings can be made online in advance under registration. Note that space is limited for this pre-conference event which is exclusively available to attendees, speakers and sponsors due to seating capacity at a cost of \$25 per person.

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# OCTOBER 23, THURSDAY

**KEYNOTE**  
**PAYROLL LIKE A BOSS**  
**8:00 - 9:30 AM**  
**GENERAL SESSION A**



John Bernatovicz & Tammy Gillenwater

Payroll Like a Boss builds on the incredible momentum of the HR Like a Boss movement, which began in 2018 and has become one of the most influential HR initiatives of this decade. HR Like a Boss boasts an Amazon #1 New Release book, a rapidly growing online HR community, a popular podcast, and much more. Launching in 2026, Payroll Like a Boss is designed to celebrate and empower payroll professionals while inspiring them to adopt an ownership mindset and bring passion to their work. Co-authors John Bernatovicz and Tammy Gillenwater will explore the critical importance of taking a strategic, business-focused approach to payroll. Their presentation will share best practice ways to excel in the foundational items of payroll including compliance, procedures, and technology. Through the book and speaking engagements, Payroll Like a Boss aims to elevate the profession, inspire those already in the field, and encourage other business professionals to consider payroll as a meaningful career path. Whether you're a seasoned payroll professional or a business leader looking to deepen your understanding, Payroll Like a Boss delivers the insights and motivation to truly do "payroll like a boss."

## 10:30-11:30 AM THE FIRST PRESS: BREAKOUT SESSIONS

**ACCOUNTING AND  
RECORD RETENTION**  
**BREAKOUT SESSION 1A**

Carrie Hovell, CPP

Time to get down into the basics! Accurate accounting and effective record retention are the backbone of a compliant and efficient payroll operation. This session provides payroll professionals with practical guidance on maintaining financial integrity, meeting audit requirements, and adhering to federal and state record keeping regulations. Learn best practices for organizing payroll records, managing digital storage, and determining retention timelines for various documents—from tax forms to employee files. Whether you're preparing for an audit or streamlining your processes, this session will help you build a solid foundation for payroll accountability.

**A VERY PRACTICAL USE  
OF A.I. IN PAYROLL**  
**BREAKOUT SESSION 1B**

Cathy Honey, Neeyamo

Discover how artificial intelligence is transforming payroll operations from a back-office function into a strategic powerhouse. This session explores real world applications of A.I. in payroll, including automation of repetitive tasks, error reduction, compliance monitoring, predictive analytics, and employee self-service enhancements. Designed for HR and payroll professionals, this session offers actionable insights and tools to streamline processes, improve accuracy, and elevate the employee experience—without needing a tech background.

# OCTOBER 23, THURSDAY

10:30-11:30 AM THE FIRST PRESS: BREAKOUT SESSIONS CONTINUED

## PROPER PAYROLL TREATMENT FOR CREATIVE EMPLOYEE BENEFIT STRATEGIES

BREAKOUT SESSION 1C

Scott Hokanson, Brabo

Explore the intersection of innovation and compliance in employee benefits. This session provides practical guidance on handling payroll deductions for non-traditional benefit offerings—such as ICHRAs (Individual Choice Healthcare Reimbursement Arrangements- as well as traditional strategies like Health Savings Accounts, Flexible Spending accounts and Health Care Reimbursement Arrangements. Learn how to structure deductions legally and efficiently, ensure tax compliance, and communicate clearly with employees. Ideal for payroll professionals looking to support modern workforce needs while maintaining regulatory integrity.

## TAXABLE FRINGE BENEFITS PART 1

BREAKOUT SESSION 1D

Rosemarie Fraumeni, CPP

In Payroll, we are responsible to determine the taxability of cash and non-cash benefits. Do you know how to establish which items are taxable and nontaxable? This session will review common fringe benefits to determine if they are to be included with income and taxable along with how to select a fair market value for non-cash benefits. We will also discuss the process for imputing income as well as collecting and reporting taxes on taxable compensation and benefits. Some of the areas covered in Part 1 are: Group Term Life, Bonuses, Commissions, Severance, Prizes & Awards and Accountable vs. Non-Accountable Plans.

## 11:30-12:30 PM LUNCH - DELI SANDWICH BUFFET

selection of chicken ceasar wrap, roast beef baguette and roast turkey club along with pasta salad, garden salad, chips, fruit, cookies and brownies

## OBBBa PANEL DISCUSSION 12:30 - 2:00 PM

GENERAL SESSION B



John Schausten, CPP  
& NEPC Committee

Join industry experts for a timely and insightful panel discussion on the **One Big Beautiful Bill Act (OBBBA)** and its sweeping implications for payroll operations. Signed into law on July 4, 2025, OBBBA introduces major changes including federal income tax deductions for tips and overtime, expanded pre-tax wellness benefits, and updates to payroll reporting and compliance requirements. This session will explore practical strategies for adapting payroll systems, communicating with employees, and preparing for retroactive adjustments. Panelists will share perspectives from legal, tax, and payroll technology fields to help attendees navigate the evolving landscape with confidence.

*Jon has over 27 years of experience in Payroll and Human Resources, managing multi-state and international payrolls, system implementations, and compliance initiatives across numerous global companies. He has been an active leader in the Indianapolis Chapter of PayrollOrg, serving multiple terms as President and Chairperson of the Indiana Statewide Payroll Conference. Nationally, Jon has contributed to PayrollOrg through board roles, task forces, and committees, earning honors such as the Prism Award for Management and Payroll Man of the Year. He holds a BBA in Human Resources Management from Marian University and has advanced certifications in Six Sigma and Global Payroll Management.*

# OCTOBER 23, THURSDAY

2:15-3:15 PM THE SECOND PRESS: BREAKOUT SESSIONS

## **PAYROLL AS A STRATEGIC ALLY**

### **BREAKOUT SESSION 2A**

Bryan Thomas, Rapid Pay

Discover how payroll can do more than process paychecks — it can drive business strategy. This session explores the evolving role of payroll as a key partner in organizational success, supporting data-driven decision making, employee engagement, compliance, and financial planning. Ideal for HR, finance, and payroll professionals, this session will show you how to align payroll operations with broader business goals to boost efficiency, reduce risk, and add strategic value.

## **ESCHEATMENT ABANDONED PROPERTY**

### **BREAKOUT SESSION 2B**

Sue Baptista, CPP

This session provides an in-depth exploration of the escheatment process, focusing on the legal and financial aspects of unclaimed property. Participants will gain an understanding of how unclaimed assets are managed, the responsibilities of holders, and the procedures involved in transferring abandoned property to the state. Key topics include regulatory compliance, reporting requirements, and the impact of escheatment laws on businesses and individuals. Whether you're new to the concept or need a refresher, this session will equip you with the tools to navigate this critical area of financial management.

## **UNDERSTANDING M&A TAX OBLIGATIONS**

### **BREAKOUT SESSION 2C**

Rori Carney, Equifax

When contemplating a merger, acquisition, reorganization, or divestiture ("M&A") transaction, a structured, cohesive plan can assist employers in achieving desired outcomes. An important part of the planning process involves federal and state employment tax compliance requirements and integration of payroll systems. Preparing for significant changes in an organization's structure can be complex and time-consuming as employers must understand the multitude of applicable federal and state statutes specific to their type of transaction, along with making certain that employees are paid timely and accurately during the transition phase. During this session, we will discuss Types of Transactions (e.g., Stock, Asset, Merger, etc.), Compliance and Reporting Requirements, Payroll Integration, and Unemployment Cost Management strategies.

## **TAXABLE FRINGE BENEFITS PART 2**

### **BREAKOUT SESSION 2D**

Rosemarie Fraumeni, CPP

In Payroll, we are responsible to determine the taxability of cash and non-cash benefits. Do you know how to establish which items are taxable and non-taxable? This session will review common fringe benefits to determine if they are to be included with income and taxable along with how to select a fair market value for non-cash benefits. We will also discuss the process for imputing income as well as collecting and reporting taxes on taxable compensation and benefits. Some of the areas covered in Part 2 are: Company Vehicles, Qualified Transportation, Dependent Care Assistance, and Advances and Overpayments.

# OCTOBER 23, THURSDAY

3:30-5:00 PM THE THIRD PRESS: BREAKOUT SESSIONS

## FROM STATE LINES TO INTERNATIONAL SIGNS PAYROLL TAX COMPLIANCE MADE PRACTICAL

### BREAKOUT SESSION 3A

Jon Schausten, CPP

As workforce mobility and global hiring continue to rise, payroll professionals face increasingly complex tax challenges. This session provides a comprehensive overview of key taxation issues including local and multi-state withholding rules, nexus implications, mobile workforce compliance, and non-resident alien taxation. Attendees will gain practical strategies for managing multi-jurisdictional payroll, avoiding common pitfalls, and staying compliant with federal and state regulations. Ideal for payroll and HR leaders supporting distributed or international teams.

## A.I. & AUTOMATION IN THE GOLDEN AGE OF PAYROLL & PPCI 2025 TOUR

### BREAKOUT SESSION 3B

Pete Tiliakos

A perfect blend of the recently published 2025 PPCI report and the future of the role with AI. This session will include some market interpretations of what's happening now, where its headed and how to pivot around that as a payroll leader for long term success.

## COMPLIANCE IN PAYROLL UNEMPLOYMENT, PAYROLL TAX, WAGE AUDITS & OFFBOARDING

### BREAKOUT SESSION 3C

Matt Kaufer, Thomas & Co.

Stay ahead of regulatory challenges with this session focused on payroll compliance! Learn how to navigate critical areas including unemployment insurance, payroll tax obligations, wage audits, and employee offboarding. Designed for payroll professionals, this session provides practical guidance to reduce risk, ensure legal compliance, and streamline payroll operations. Equip your team with the tools and knowledge to stay compliant in an ever-changing regulatory landscape.

## 5 KEY STRATEGIES FOR FUTURE-PROOFING PAYROLL

### BREAKOUT SESSION 3D

Teresa Smith, UKG

For payroll professionals, building trust is a critical aspect of their role, directly affecting the overall morale and efficiency of the workforce. Because trust affects how employees perceive the fairness and reliability of the employer, payroll professionals must be consistently thinking and planning for the future. To do this, payroll professionals should approach their role not just as a function of HR or Finance, but as a vital part of the organization's culture and employee experience.

# FORWARD THINKING HR & PAYROLL SOLUTIONS

HR | Payroll | Time | Talent | Benefits

Meg Conley  
ADP District Manager  
meg.conley@ADP.com

David Acciaro  
ADP District Manager  
david.acciaro@ADP.com



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James A. Diossa  
Rhode Island General Treasurer

CollegeBound Saver is a program of the  
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James A. Diossa.

# PIE & PARTNERSHIPS

**EXHIBITOR SOCIAL**  
**THURSDAY, OCTOBER 23**  
**5:00 - 6:00 PM**

Join us for a cozy harvest social at the conference, where festive flavors and warm connections set the tone for an inviting hour of networking with our exhibitors. Savor the season with classic autumn treats like cider donuts and slices of fresh-baked pie, paired perfectly with a warm beverage bar offering coffee, tea, hot chocolate, and cider. As you mingle among the vendor tables, don't forget your bingo card—each meaningful conversation gets you one step closer to a coverall. Complete your entire card and submit it at the end of the social to be entered into a raffle for prizes. It's the perfect way to gather insights, forge partnerships, and celebrate the spirit of the season!

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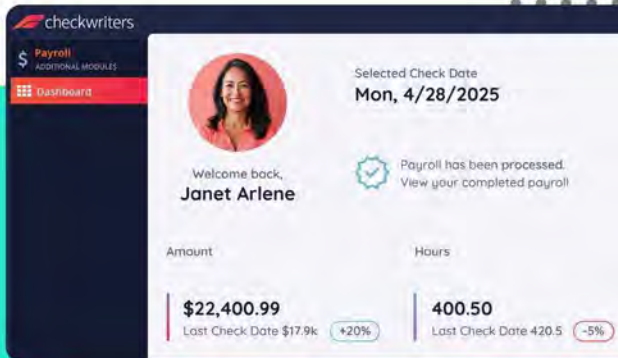
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# OCTOBER 24, FRIDAY

## SECURE 2.0 - ROTH CATCH-UP REGULATORY AND COMPLIANCE 8:00 - 9:30 AM GENERAL SESSION C



Krista D'Alloia, Fidelity

This session will provide an in-depth overview of the Secure 2.0 Act and its implications for payroll professionals. Participants will learn about the key changes in retirement plan rules, tax benefits, and compliance requirements impacting payroll processing. The session will focus on practical strategies for integrating Secure 2.0 provisions into your payroll system, ensuring accurate reporting, and avoiding penalties. This session will equip you with the essential knowledge to navigate the evolving landscape of retirement plan regulations.

*Krista D'Alloia is a Senior Vice President and Deputy General Counsel in its Workplace Investment business. She provides guidance on ERISA, Internal Revenue Code and securities law issues relating to the implementation and ongoing operation of retirement benefit plans focusing on fiduciary issues relating to employer securities, fees, data utilization, disclosures and investment advice. She has worked at Fidelity for over twenty-five years.*

## 9:45-11:15 AM THE FINAL PRESS: BREAKOUT SESSIONS

### CHILD SUPPORT BREAKOUT SESSION 4A

Kathlyn Cox-Breen, MA DOL

Employers play a vital role in helping to ensure the financial security of millions of our nation's children, as over 70% of child support collections are through employers. This presentation will be about how our program and employers interact by covering topics such as new hire reporting, income withholding, and the National Medical Support Notice, as well as lump sum payment reporting and CCPA limits. I will also be providing an overview of the Child Support program. Additionally, we will discuss ways to streamline the process, including enrollment in e-IWO, payment remission options, and different communication channels.

### PAYROLL'S GONE WILD TEN BUSINESS LESSONS FROM THE ANIMAL KINGDOM

#### BREAKOUT SESSION 4B

John Bernatovicz

What can wolves, ants, and elephants teach us about payroll? More than you might think. This unique session blends nature's instincts with business insights, offering ten powerful lessons from the animal kingdom that can be applied to leadership, teamwork, adaptability, and precision in payroll operations. Join us for a fresh, thought-provoking session that will inspire you to approach challenges with new perspective—and maybe even a little wild wisdom.

Learning Objectives:

- Identify and apply ten animal-inspired lessons to strengthen leadership, teamwork, and adaptability in payroll operations.
- Explore how instincts from nature can improve precision, problem-solving, and decision-making in the business community.
- Develop strategies to approach real-life business challenges with creativity, resilience, and a renewed perspective drawn from the animal kingdom.

# OCTOBER 24, FRIDAY

9:45-11:15 AM THE FINAL PRESS: BREAKOUT SESSIONS CONTINUED

## BEST PRACTICES FOR HCM SELECTION

BREAKOUT SESSION 4C

Tammy Gillenwater

Choosing the right Human Capital Management (HCM) system is a critical decision that impacts payroll accuracy, compliance, employee experience, and operational efficiency. This session guides payroll and HR professionals through the key steps of HCM selection—from assessing organizational needs and evaluating vendors to ensuring integration and scalability. Learn how to avoid common pitfalls, ask the right questions, and build a selection process that leads to long-term success.

## DECEASED EMPLOYEES

BREAKOUT SESSION 4D

Luanne Brown, CPP

Managing payroll for deceased employees is a sensitive and complex process that requires careful attention to legal, tax, and procedural details. This session provides payroll and HR professionals with clear guidance on how to handle final wages, tax reporting, beneficiary payments, and compliance with federal and state regulations. Learn best practices for communicating with families, coordinating with internal departments, and ensuring accurate and respectful processing during a difficult time.

11:15-11:30 PM WELL DESERVED 15-MINUTE BREAK

## CURRENT TRENDS IN EMPLOYMENT LAW

11:30 - 12:30 PM

GENERAL SESSION D



Kerin Stackpole, SPHR, PFC Law

Stay informed and ahead of the curve with this timely session exploring the most impactful employment law trends shaping the workplace in 2025. Topics include evolving pay transparency mandates, shifting federal and state regulations, changes to EEOC enforcement priorities, and the legal implications of artificial intelligence in hiring and management. We'll also cover updates to paid leave laws, minimum wage thresholds, and the growing scrutiny of DEI initiatives. Designed for HR and payroll professionals, this session offers practical guidance to help you navigate compliance challenges and prepare for what's next in the legal landscape.

*Kerin Stackpole leads the Employment + Labor Law Group. She provides practical and proactive advice to senior leaders and management teams regarding a wide range of labor and employment issues, including workforce planning; hiring and on-boarding; FLSA analysis and classification; performance management; legal and recordkeeping compliance; leave management; employee engagement; policy development and implementation; labor relations strategy and union negotiations and grievance resolution; and discipline and discharge. Kerin firmly believes that the best defense against legal claims begins well before those claims are made – with positive and continuous employee engagement, good education for supervisors and managers, fair and consistent practices, and solid documentation. A native of Burlington, Vermont, Kerin is admitted to practice law in Vermont, Maryland and the District of Columbia. Kerin is an honors graduate of the Washington College of Law, American University and of Wheaton College, Norton, Massachusetts. Kerin has been recognized as one of Vermont's top labor and employment attorneys by Chambers & Partners (USA); Best Lawyers of America and Super Lawyers.*

# OCTOBER 24, FRIDAY

## 11:30-12:30 PM LUNCH - PILGRIM BUFFET

carved roast turkey with cranberry cornbread stuffing and gravy, mashed potato, roasted corn, peas, butternut squash & apple bisque, garden salad, cake and pie

## PREPARING FOR YEAR-END AND 2026

1:30 - 3:00 PM

### GENERAL SESSION E



Luanne Brown, CPP

Get ahead of the curve with this essential session designed to help payroll and HR professionals navigate the complexities of year-end processing and plan effectively for 2026. We'll cover key deadlines, compliance updates, reporting requirements, and best practices for closing out the year smoothly. Plus, gain insights into upcoming legislative changes, technology trends, and strategic planning tips to set your team up for success in the new year.

*Luanne Brown, CPP, MPA is the Principal Team Lead overseeing the Payroll Center of Excellence for a privately held company in Atlanta, GA. She is responsible for leading a team that monitors corporate and related entities' payroll compliance as it relates to federal, multi-state, and FLSA regulations. Luanne worked for Florida State University and Grand Valley State University for 17 years combined. Over the years, she has also led payroll and accounting teams in the manufacturing, professional sports, and advertising industries. As an active member of PayrollOrg since 2002, she has received the Meritorious Service Award, currently serves on the National PAYO Board of Directors as an elected Director, is a member of the finance and audit committee, and is a member of the National Speakers Bureau. She served four years on the IRS's Electronic Tax Administration Advisory Committee (ETAAC). Luanne is also on the Bloomberg Payroll Advisory Board. She holds a master's degree in public administration and is currently working on her juris master's degree in employment law and risk management at Florida State University.*



General Session A	1.5 RCH	General Session C	1.5 RCH
Breakout Session 1	1.0 RCH	Breakout Session 4	1.0 RCH
General Session B	1.5 RCH	General Session D	1.0 RCH
Breakout Session 2	1.0 RCH	General Session E	1.5 RCH
Breakout Session 3	1.5 RCH	<b>TOTAL</b>	<b>12.0 RCH</b>

## HARVEST WRAP-UP

3:00 - 3:30 PM

CLOSING REMARKS & DRAWING FOR CHARITY BUCKET RAFFLE WINNERS



Tommy's  Place



Magical Vacation Homes  
for Kids Fighting Cancer

## GIVING WHERE WE GATHER: NEPC TRADITION

Every year payroll professionals attending the New England Payroll Conference support a charity that's local to where the event is held. To date, NEPC has donated over \$15,000 to local charities throughout New England. For 2025, NEPC is collecting funds in support of Tommy's Place. Tommy's Place owns and operates two 10-bedroom, year-round vacation homes in Falmouth and Centerville on Cape Cod for kids fighting cancer. One family at a time gets to enjoy a week at no cost, in the Falmouth or Centerville home to relax, make memories and have fun together.

## BUCKET RAFFLE: HOW TO DONATE

Visit the registration desk to purchase tickets for the charity raffle. Drop your tickets in any bucket to be eligible for the prize on display. Raffle winners will be drawn in the afternoon on Friday, October 24th.

Must be present to win.

1 TICKET

\$1

6 TICKETS

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15 TICKETS

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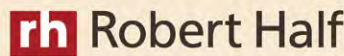
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**NEPC 2026**

**PORTSMOUTH, NEW HAMPSHIRE**

**Sheraton Portsmouth Harborside Hotel**

**October 22 to 23**

**Early Bird Registration Opens January**