



# Payroll

## The Nuts & Bolts

### A BASIC OVERVIEW OF THE PAYROLL PROCESS FOR SMALL BUSINESSES

2019 EDITION

For the best results, make sure to go over this document with your local Wyoming SBDC Network advisor: <https://www.wyomingsbdc.org/sign-up/>

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This publication is based on "So You've Hired Your First Employee: A Basic Overview of the Payroll Process for the Small Business Owner," originally written by Lori Durden, Lynn Vos and Michelle Wright, of The University of Georgia, Small Business Development Center, 1180 E. Broad Street, Chicopee Complex, Athens, GA 30602-5412, (706) 542-2762.

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Compiled and designed by Cindy Unger.



# Payroll

## The Nuts & Bolts

A BASIC OVERVIEW OF THE PAYROLL PROCESS FOR SMALL BUSINESSES

### TABLE OF CONTENTS

<b>Step 1:</b>	<b>Obtain Necessary Federal &amp; State Identification Numbers</b>	<b>1</b>
	Federal Employment Identification Number Wyoming Unemployment and Workers' Safety and Compensation Registration	
<b>Step 2:</b>	<b>Obtain Necessary Information from Employee</b>	<b>4</b>
	Federal Form W-4 Federal Form I-9 Wyoming New Hire Form	
<b>Step 3:</b>	<b>Pay the Employee</b>	<b>10</b>
	Determine Gross Pay Determine Net Pay	
<b>Step 4:</b>	<b>Pay and Report Taxes</b>	<b>13</b>
	Federal Form 941 Federal Form 944 Federal Form 940 Wyoming Employment Taxes	
<b>Step 5:</b>	<b>Other Options</b>	<b>28</b>

# Step 1: Obtain Federal & State Identification Numbers

## FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)

Employers are required to withhold, deposit and report employment taxes for their employees. To file Federal employment tax returns, you need an Employer Identification Number (EIN). Your EIN is a nine-digit number assigned by the IRS to identify employer tax accounts and certain other entities with no employees. Any company that has employees other than the owner must have an EIN. The EIN is specific to a business, just like the Social Security number is specific to an individual. Some agencies will request your "ITIN." (Individual Taxpayer Identification Number). If you have an EIN, that is also your ITIN. If you do not have an EIN, then your Social Security Number is your ITIN. If you have more than one business, a separate EIN is required for each. Use your EIN on anything that you send to the IRS and the Social Security Administration (SSA). Generally, businesses need a new EIN when ownership or business structure has changed.

See SAMPLE SS-4 on page 2. Form SS-4 Instructions are located at <http://www.irs.gov/pub/irs-pdf/iss4.pdf>.

Businesses can apply for an EIN online, by fax, or by mail, depending on how soon you need to use the EIN. .

1. **ONLINE.** For applicants located in the United States or U.S. possessions, the easiest/preferred way to apply for an EIN is to visit the IRS website and apply online. Your EIN will be issued and can be used immediately. Applicants must have a valid Taxpayer Identification Number (SSN, ITIN, EIN).  
<https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
2. **FAX.** Receive your EIN by fax within four business days. Complete and fax Form SS-4 to the IRS at **1-855-641-6935**. Long distance charges will apply.
3. **MAIL.** You may also obtain an EIN by completing a paper Form SS-4, *Application for Employer Identification Number* and mailing it to the IRS for processing. Download from <http://www.irs.gov/pub/irs-pdf/ss4.pdf> . Paper forms can also be obtained by calling the IRS at **1-800-829-3676**. Processing for mailed forms can take as long as 4-5 weeks. Mail your completed application to:

Internal Revenue Service  
ATTN: EIN Operation  
Cincinnati, OH 45999

Once issued, you can use your EIN immediately for most business needs, such as opening a bank account, applying for business licenses or filing a tax return. If you have not received your EIN by the time you must file a tax return, write: "Applied For" in the space provided for your EIN.

All businesses receiving a new EIN are automatically pre-enrolled in the Electronic Federal Tax Payment System (EFTPS), enabling you to make all federal tax payment electronically. For additional information about EFTPS, see page 14

Form <b>SS-4</b> (Rev. December 2017) Department of the Treasury Internal Revenue Service	<b>Application for Employer Identification Number</b> (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ Go to <a href="http://www.irs.gov/FormSS4">www.irs.gov/FormSS4</a> for instructions and the latest information. ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN														
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested															
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name														
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)														
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)														
	6 County and state where principal business is located															
	7a Name of responsible party	7b SSN, ITIN, or EIN														
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No															
	8b If 8a is "Yes," enter the number of LLC members <input type="checkbox"/> Yes <input type="checkbox"/> No															
	9c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No															
	9a <b>Type of entity</b> (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.															
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____																
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____																
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State _____	Foreign country _____														
10 <b>Reason for applying</b> (check only one box) <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____																
11 Date business started or acquired (month, day, year). See instructions.																
12 Closing month of accounting year																
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: none;">Agricultural</td> <td style="width: 33%; border: none;">Household</td> <td style="width: 33%; border: none;">Other</td> </tr> </table>		Agricultural	Household	Other												
Agricultural	Household	Other														
14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>																
15 First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) _____ ▶																
16 Check one box that best describes the principal activity of your business. <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Construction</td> <td><input type="checkbox"/> Rental &amp; leasing</td> <td><input type="checkbox"/> Transportation &amp; warehousing</td> <td><input type="checkbox"/> Health care &amp; social assistance</td> <td><input type="checkbox"/> Wholesale-agent/broker</td> </tr> <tr> <td><input type="checkbox"/> Real estate</td> <td><input type="checkbox"/> Manufacturing</td> <td><input type="checkbox"/> Finance &amp; insurance</td> <td><input type="checkbox"/> Accommodation &amp; food service</td> <td><input type="checkbox"/> Wholesale-other</td> </tr> <tr> <td colspan="3"><input type="checkbox"/> Other (specify) ▶ _____</td> <td><input type="checkbox"/> Retail</td> <td></td> </tr> </table>		<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker	<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other	<input type="checkbox"/> Other (specify) ▶ _____			<input type="checkbox"/> Retail	
<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker												
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other												
<input type="checkbox"/> Other (specify) ▶ _____			<input type="checkbox"/> Retail													
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.																
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No																
If "Yes," write previous EIN here ▶ _____																
Third Party Designee	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.															
	Designee's name	Designee's telephone number (include area code)														
	Address and ZIP code	Designee's fax number (include area code)														
	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.															
Name and title (type or print clearly) ▶ _____																
Applicant's telephone number (include area code)																
Applicant's fax number (include area code)																
Signature ▶ _____ Date ▶ _____																

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10055N

Form **SS-4** (Rev. 12-2017)

## WYOMING UNEMPLOYMENT AND WORKERS SAFETY AND COMPENSATION ACCOUNT REGISTRATION

To establish a required Wyoming Unemployment and Workers Safety and Compensation business account, register online at <https://doe.state.wy.us/wyereg/>. You can also obtain the paper form by calling Unemployment at (307) 235-3217 and submit by mail.

If you are a corporate officer, LLC member, sole proprietor or partner in a business, you can elect to obtain Workers' Compensation coverage; however, you are **not** eligible for this coverage unless you have **regular employees**. This coverage must be requested in writing on an "Affidavit of Coverage." Call (307) 777-6763 to request this document.



## Step 2: Obtain and Retain Necessary Employee Information

### FEDERAL FORM W-4

Employees must complete a Form W-4, "Employee's Withholding Allowance Certificate" when hired, so the employer can withhold the correct amount of federal income tax from the employee's pay. The form can be found online at <http://www.irs.gov/pub/irs-pdf/fw4.pdf> or call 800-829-3676 to receive paper copies by mail. See SAMPLE FORM W-4 on page 5.

A new Form W-4 is necessary whenever an employee's personal or financial situation changes. Because of the 2018 changes to the tax law, the IRS encourages everyone to do a quick "payroll check-up" using their Tax Withholding Calculator to be certain that the correct amount of tax is being withheld. The IRS Withholding Calculator is located at <https://www.irs.gov/individuals/irs-withholding-calculator>.

Generally, an employee may claim exemption from federal income tax withholding if he or she had no income tax liability in the previous year and expects none this year.

### FEDERAL FORM I-9

All U.S. employers must complete and retain a Form I-9 for each individual hired in the United States. This includes citizens and noncitizens. The employer must examine the employment eligibility and identity document(s) presented by each employee to determine whether the document(s) reasonably appear to be genuine and relate to the individual. The employer must then record the information on the Form I-9. This form is not filed, but must be retained by the employer, either for three years after the date of hire or for one year after employment is terminated, whichever is later. We recommend that employers copy the documents used for the determination and retain those copies in the employee's personnel file. The form can be obtained at <https://www.uscis.gov/i-9> and detailed instructions can be found online at <https://www.uscis.gov/sites/default/files/files/form/m-274.pdf>. A sample form is found on page 6. To order forms by mail, call 800-870-3676.

### WYOMING NEW HIRE WEBSITE/FORM

In 1996, Congress enacted a law called the "Personal Responsibility and Work Opportunity Reconciliation Act," or PRWORA, as part of Welfare Reform. This legislation requires employers in all states to report new hires and re-hires to a state directory. The purpose of new hire reporting is to speed up the child support income withholding order process, expedite child support collection from parents who change jobs frequently, and quickly locate non-custodial parents to help establish paternity and child support orders. New hire reports must be filed within 20 days of hire. Employers and/or labor organizations doing business in the State of Wyoming must report the following employees:

New Employees: All employees who reside or work in the State of Wyoming to whom the employer anticipates paying earnings. Report employees, even if they work only one day and are terminated.

Re-hires or Re-called Employees: Report re-hires, or employees returning to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment. Employers must also report any employee who remains on the payroll during a break in service or gap in pay, and then returns to work. This includes teachers, substitutes, seasonal workers, etc.

Temporary Employees: Temporary agencies must report any employee who they hire to report for an assignment. Employees need to be reported only once, upon hire; they do not need to be re-reported each time they report to a new client. They should be reported as a re-hire, if the worker has a break in service or gap in wages from your company.

The form and detailed instructions can be found online at <http://newhire-reporting.com/WY-Newhire/instruct.aspx>. To obtain a paper form by mail, call (800) 970-9258. See Sample Wyoming New Hire Reporting Form on page 9.

## Form W-4 (2019)

**Future developments.** For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** You may claim exemption from withholding for 2019 if both of the following apply.

- For 2018 you had a right to a refund of all federal income tax withheld because you had no tax liability, and
- For 2019 you expect a refund of all federal income tax withheld because you expect to have no tax liability.

If you're exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

### General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

**Filers with multiple jobs or working spouses.** If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

**Nonwage income.** If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to find out if you should adjust your withholding on Form W-4 or W-4P.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

### Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

**Line C. Head of household please note:** Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

**Line E. Child tax credit.** When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

**Line F. Credit for other dependents.** When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records.

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b> ▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0074 <b>2019</b>
1 Your first name and middle initial		Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>		
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)				5
6 Additional amount, if any, you want withheld from each paycheck				6 \$
7 I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and</li> <li>• This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.</li> </ul> If you meet both conditions, write "Exempt" here				
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (This form is not valid unless you sign it.) ▶				
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)		9 First date of employment		10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 102200

Form **W-4** (2019)





**Employment Eligibility Verification**  
Department of Homeland Security  
U.S. Citizenship and Immigration Services

**USCIS**  
**Form I-9**  
OMB No. 1615-0047  
Expires 08/31/2019

**▶ START HERE:** Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

**Section 1. Employee Information and Attestation** (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)

Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number [ ][ ] - [ ][ ] - [ ][ ][ ][ ]		Employee's E-mail Address		Employee's Telephone Number	

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

<input type="checkbox"/> 1. A citizen of the United States
<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions)
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. (See Instructions)
Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.
1. Alien Registration Number/USCIS Number: _____ OR 2. Form I-94 Admission Number: _____ OR 3. Foreign Passport Number: _____ Country of Issuance: _____
QR Code - Section 1 Do Not Write In This Space

Signature of Employee	Today's Date (mm/dd/yyyy)
-----------------------	---------------------------

**Preparer and/or Translator Certification (check one):**

☐ I did not use a preparer or translator. ☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.  
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Today's Date (mm/dd/yyyy)	
Last Name (Family Name)		First Name (Given Name)	
Address (Street Number and Name)		City or Town	State ZIP Code



Employer Completes Next Page





Employment Eligibility Verification  
Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
Form I-9  
OMB No. 1615-0047  
Expires 08/31/2019

**Section 2. Employer or Authorized Representative Review and Verification**

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
------------------------------	-------------------------	-------------------------	------	--------------------------------

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)
Document Title		<div>Additional Information</div> <div>QR Code - Sections 2 &amp; 3 Do Not Write in This Space</div>		
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): \_\_\_\_\_ (See instructions for exemptions)

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State ZIP Code

**Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)**

A. New Name (if applicable)			B. Date of Rehire (if applicable)	
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)	

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
----------------	-----------------	---------------------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative
--	---------------------------	---



## LISTS OF ACCEPTABLE DOCUMENTS

All documents must be **UNEXPIRED**

Employees may present one selection from List A  
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-786)</li> <li>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>		<ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li>For persons under age 18 who are unable to present a document listed above:               <ol style="list-style-type: none"> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol> </li> </ol>		<ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-187)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security</li> </ol>

Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.





# Step 3: Pay the Employee

## DETERMINE GROSS PAY

In our example, John Jones is paid by the hour and receives his paycheck biweekly. To determine his gross pay, we take the number of hours worked and multiply by his pay rate. John Jones' hourly rate is \$13 per hour and he works 40 hours per week, or 80 hours in two weeks. This example is based on the assumption that John has not worked over 40 hours per week, and is not eligible for overtime pay.

**80 hours X \$13.00 = \$1,040.00 (Gross Pay Biweekly)**

## DETERMINE NET PAY

### Federal Income Tax Withholding

All employees are subject to federal income tax withholding. Wyoming has no state income tax. To determine the correct amount to withhold for Federal income taxes, employers must refer to the Form W-4 originally completed by the employee. In our example, John Jones is married, has one child, and is claiming three allowances. Go to <http://www.irs.gov/p.ub/irs-pdf/p15.pdf> (Publication 15, Employer's Tax Guide) to find the correct withholding table, based on the pay period. You can choose from weekly, biweekly, semi-monthly, monthly and daily/miscellaneous pay periods. In our example we used the "Married Persons - Biweekly Payroll Period." With gross biweekly income of \$1,040 and three allowances, John is subject to \$10 Federal Income Tax withholding for this pay period. See Sample Withholding Table on page 11.

### FICA Taxes

Social Security and Medicare comprise FICA (Federal Insurance Contributions Act) taxes. Employees and employers each pay half of the total Social Security (SSI) and Medicare (MC) taxes due. The employer is responsible for withholding the employee contributions to SSI and M/C from the employee's paycheck and paying the matching employer contributions.

Total Social Security tax is currently 12.4% of gross wages. The employer and employee are each responsible for paying 6.2%. Up to \$132,900 of an employee's gross annual wages are subject to this tax. Total Medicare tax is currently 2.9% of gross wages. The employer is responsible for paying 1.45%, and the employee is responsible for paying 1.45% of this tax, with no wage limit. For single employees making over \$200,000 in a calendar year, employers must withhold an additional 0.9% of additional Medicare Tax from the employee. There is no employer match for the additional Medicare tax. Employers are required to begin withholding the additional M/C tax in the pay period in which wages in excess of \$200,000 are paid to the employee, and must continue to withhold the extra tax each pay period until the end of the calendar year. See Sample Employee Payroll Worksheet on page 12.

For the majority of employees, the employer and employee will each pay 7.65% for combined FICA taxes. John Jones' employer-paid FICA taxes are as follows and will withhold the matching amount from John's paycheck.

<b>Social Security:</b>	<b>\$1,040 X 6.2% = \$64.48</b>
<b>Medicare:</b>	<b>\$1,040 X 1.45% = <u>15.08</u></b>
<b>TOTAL FICA</b>	<b>\$79.56</b>

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464	484	1	0	0	0	0	0	0	0	0	0	0
484	474	2	0	0	0	0	0	0	0	0	0	0
474	484	3	0	0	0	0	0	0	0	0	0	0
484	484	4	0	0	0	0	0	0	0	0	0	0
484	604	5	0	0	0	0	0	0	0	0	0	0
604	624	6	0	0	0	0	0	0	0	0	0	0
624	644	8	0	0	0	0	0	0	0	0	0	0
644	684	10	0	0	0	0	0	0	0	0	0	0
684	684	12	0	0	0	0	0	0	0	0	0	0
684	804	14	0	0	0	0	0	0	0	0	0	0
804	824	16	0	0	0	0	0	0	0	0	0	0
824	844	18	2	0	0	0	0	0	0	0	0	0
844	884	20	4	0	0	0	0	0	0	0	0	0
884	884	22	6	0	0	0	0	0	0	0	0	0
884	704	24	8	0	0	0	0	0	0	0	0	0
704	724	26	10	0	0	0	0	0	0	0	0	0
724	744	28	12	0	0	0	0	0	0	0	0	0
744	784	30	14	0	0	0	0	0	0	0	0	0
784	784	32	16	0	0	0	0	0	0	0	0	0
784	804	34	18	2	0	0	0	0	0	0	0	0
804	824	36	20	4	0	0	0	0	0	0	0	0
824	844	38	22	6	0	0	0	0	0	0	0	0
844	884	40	24	8	0	0	0	0	0	0	0	0
884	884	42	26	10	0	0	0	0	0	0	0	0
884	904	44	28	12	0	0	0	0	0	0	0	0
904	924	46	30	14	0	0	0	0	0	0	0	0
924	944	48	32	16	0	0	0	0	0	0	0	0
944	984	50	34	18	2	0	0	0	0	0	0	0
984	984	52	36	20	4	0	0	0	0	0	0	0
984	1,004	54	38	22	6	0	0	0	0	0	0	0
1,004	1,024	56	40	24	8	0	0	0	0	0	0	0
1,024	1,044	58	42	26	10	0	0	0	0	0	0	0
1,044	1,084	60	44	28	12	0	0	0	0	0	0	0
1,084	1,084	62	46	30	14	0	0	0	0	0	0	0
1,084	1,104	64	48	32	16	0	0	0	0	0	0	0
1,104	1,124	66	50	34	18	1	0	0	0	0	0	0
1,124	1,144	68	52	36	20	3	0	0	0	0	0	0
1,144	1,184	70	54	38	22	5	0	0	0	0	0	0
1,184	1,184	72	56	40	24	7	0	0	0	0	0	0
1,184	1,204	74	58	42	26	9	0	0	0	0	0	0
1,204	1,224	76	60	44	28	11	0	0	0	0	0	0
1,224	1,244	79	62	46	30	13	0	0	0	0	0	0
1,244	1,284	81	64	48	32	15	0	0	0	0	0	0
1,284	1,284	83	66	50	34	17	1	0	0	0	0	0
1,284	1,304	86	68	52	36	19	3	0	0	0	0	0
1,304	1,324	88	70	54	38	21	5	0	0	0	0	0
1,324	1,344	91	72	56	40	23	7	0	0	0	0	0
1,344	1,384	93	74	58	42	25	9	0	0	0	0	0
1,384	1,384	95	76	60	44	27	11	0	0	0	0	0
1,384	1,404	98	79	62	46	29	13	0	0	0	0	0
1,404	1,424	100	81	64	48	31	15	0	0	0	0	0
1,424	1,444	103	83	66	50	33	17	1	0	0	0	0
1,444	1,484	105	86	68	52	35	19	3	0	0	0	0
1,484	1,484	107	88	70	54	37	21	5	0	0	0	0
1,484	1,604	110	91	72	56	39	23	7	0	0	0	0
1,604	1,624	112	93	74	58	41	25	9	0	0	0	0
1,624	1,644	115	95	76	60	43	27	11	0	0	0	0
1,644	1,684	117	98	78	62	45	29	13	0	0	0	0
1,684	1,684	119	100	81	64	47	31	15	0	0	0	0
1,684	1,804	122	103	83	66	49	33	17	1	0	0	0
1,804	1,824	124	105	86	68	51	35	19	3	0	0	0
1,824	1,844	127	107	88	70	53	37	21	5	0	0	0
1,844	1,884	129	110	90	72	55	39	23	7	0	0	0
1,884	1,884	131	112	93	74	57	41	25	9	0	0	0
1,884	1,704	134	115	95	76	59	43	27	11	0	0	0
1,704	1,724	136	117	98	78	61	45	29	13	0	0	0
1,724	1,744	139	119	100	81	63	47	31	15	0	0	0
1,744	1,784	141	122	102	83	65	49	33	17	1	0	0
1,784	1,784	143	124	105	85	67	51	35	19	3	0	0

**SAMPLE EMPLOYEE PAYROLL WORKSHEET**

<b>NAME:</b>	John Jones
<b>SOCIAL SECURITY #:</b>	532-13-8513
<b>ADDRESS:</b>	821 Chestnut Street
<b>CITY/STATE/ZIP:</b>	Casper, WY 82601
<b>FILING STATUS:</b>	Married
<b>ALLOWANCES:</b>	3
<b>DATE HIRED:</b>	5/7/2012
<b>PAY RATE:</b>	\$13/hour
<b>PHONE NUMBER:</b>	(307) 123-4567

DATE	CHECK #	HOURS	RATE	GROSS WAGES	FEDERAL W/H	EMPLOYEE SSI	EMPLOYEE M/C	NET WAGES
						6.20%	1.45%	
6/16/2018	1005	80	\$13	\$1,040	\$10.00	\$64.48	\$15.08	\$950.44
5/30/2018	1069	80	\$13	\$1,040	\$10.00	\$64.48	\$15.08	\$950.44
Monthly Total		160	\$13	\$2,080	\$20.00	\$128.96	\$30.16	\$1,900.88

## Step 4: Pay and Report Taxes

To correctly pay and/or report your federal tax liabilities, if you are not using an accounting software program that creates payroll reports for you, create a monthly recap sheet detailing your employees' gross wages and withholding amounts. In the preceding section, we explained how to determine employee net pay. The following table is an example of a monthly Company Payroll Recap Worksheet that includes calculations for the monthly tax liabilities owed by the employer. In addition to the FICA taxes, the employer has to pay 100% of State and Federal Unemployment Taxes (FUTA) and Workers' Compensation Insurance for each employee. These taxes will be explained in more detail on the following pages. Note that the employer is paying 15.52% of the employee's gross wages in taxes.

### PAYROLL RECAP – MAY 2018

SBDC Landscaping Company

Monthly Employee Recap						Monthly Employer Taxes					
EMPLOYEE FICA TAXES						EMPLOYER MATCHING FICA					
Employee	Gross Wages	Federal W/H	SSI 6.2%	M/C 1.45%	Net Wages	SSI 6.2%	M/C 1.45%	SUTA* 2.5%	FUTA* .6%	W/C* 4.77%	Total Employer Taxes
John Jones	\$2,080.00	\$ 20.00	\$128.96	\$30.16	\$1,900.88	\$128.96	\$30.16	\$ 52.00	\$12.48	\$ 99.22	\$322.82
Tommy Rowe	\$2,080.00	\$ 80.00	\$128.96	\$30.16	\$1,840.88	\$128.96	\$30.16	\$ 52.00	\$12.48	\$ 99.22	\$322.82
Sharon Parker	\$1,040.00	\$101.00	\$ 64.48	\$15.08	\$ 859.44	\$ 64.48	\$15.08	\$ 26.00	\$ 6.24	\$ 49.61	\$161.41
MONTHLY TOTALS	\$5,200.00	\$201.00	\$322.40	\$75.40	\$4,601.20	\$322.40	\$75.40	\$130.00	\$31.20	\$248.05	\$807.05

\*SUTA – State Unemployment Tax.

\*FUTA – Federal Unemployment Tax. Funds state workforce agencies.

\*W/C – Workers' Compensation Insurance

### DEPOSITING EMPLOYMENT TAXES

In general, employers must deposit federal income taxes withheld and both the employer and employee portions of Social Security and Medicare taxes either on a monthly or semi-weekly basis. All federal tax deposits must be made via the EFTPS (Electronic Federal Tax Payment System). Prior to the beginning of each calendar year, businesses must determine which deposit schedule to use. The appropriate deposit schedule is based on the total tax liability reported on Form 941 (see page 14) during a specific four quarter lookback period, as determined by the IRS. If you reported \$50,000 or less in taxes during the lookback period, you are a monthly schedule depositor. If your tax liabilities were more than \$50,000, you must deposit on a semiweekly basis. New businesses are automatically monthly schedule depositors for their first calendar year of business, since their tax liability for any quarter in the lookback period was obviously zero. Federal tax deposits must be made by electronic funds transfer (EFT). You can use the Dept. of Treasury EFTPS (see below), or you can arrange for a third party service provider tax professional, financial institutions, payroll service, etc.) to make electronic deposits on your behalf.

Per our worksheet above, the SBDC Landscaping Company needs to deposit \$996.60 (Employee withholding, SSI and M/C + employer SSI and M/C. FUTA is deposited annually.) for the month of May. For monthly depositors, tax deposits on payroll made during one month are due by the 15<sup>th</sup> of the month following that payroll month. Semi-weekly depositors must deposit for payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. For payments made on Saturday, Sunday, Monday and/or Tuesday, taxes must be deposited by the following Friday. If a deposit is required to be made on a day that is not a business day, the deposit is considered timely if made by the close of the next business day. See IRS Publication 15 at <https://www.irs.gov/pub/irs-pdf/p15.pdf> for more detailed information.



## EFTPS (Electronic Federal Tax Payment System)

EFTPS is a system for paying federal taxes electronically, using the Internet or phone. Both methods are interchangeable. All businesses receiving a new EIN and indicating a likely federal tax deposit liability upon application are automatically pre-enrolled in this system. If you enroll individually by phone (888-555-4477) or online at <https://www.eftps.gov/eftps/>, the four-digit EFTPS PIN will be sent to you via U.S. mail within five to seven business days after contact. Users must have a secure Internet browser with 128-bit encryption to use the system online.

Once you have your EIN and EFTPS PIN, you must activate your enrollment in order to begin making payments. The activation process involves obtaining an Internet password and verifying the information about your financial institution (account number, bank routing number; and account type) so that the tax obligation can be debited from your account to the IRS. You can activate your account either by telephone, 800-555-3453, or online by logging into <https://www.eftps.gov/eftps/direct/EftpsHome.page>.

Once your EFTPS account has been set-up, users must have three pieces of unique information: EIN or TIN (Social Security Number), four digit EFTPS PIN, and either the banking information you used to enroll, or the last eight digits of the enrollment number on your PIN letter to login. EFTPS can be used to make all federal tax payments, including income, employment, estimated and excise taxes. As soon as you receive your PIN, you can begin scheduling payments. Businesses and individuals can schedule payments up to 365 days in advance. The payment will occur on the date you indicate. Payments can be scheduled weekly, biweekly, monthly and quarterly. Scheduled payments can be changed or cancelled up to two business days in advance of the scheduled payment date. If you supply your email address when you pay, you can receive a payment status email from EFTPS. For additional information, go to <https://download.eftps.com/PaymentInstructionBooklet.pdf>.

You can initiate your tax payment anytime. For EFTPS deposits to be on time, you must submit the deposit by 8:00 PM, Eastern time the day before a deposit is due. If the 15th of the month falls on a Monday, or if there is a holiday between your scheduling date and the payment date, be very careful that there are at least **2 FULL BANKING DAYS** available between your scheduling date and the due date to have your payment accepted. The funds will not move from your account until the date you schedule the transfer.

Upon payment, your tax information will be reported to the IRS, and your records will be updated automatically. If EFTPS.gov is unavailable online, you are still responsible for making timely payments by phone, calling 800-555-3453.

## FEDERAL FORM 941 – EMPLOYER’S QUARTERLY TAX RETURN

The 941 form reconciles your monthly deposits with your total payroll on a quarterly basis. The form is due by the last day of the month following the end of the quarter. The form is used to **report** the federal income tax, and both the employer and employee portions of Social Security and Medicare taxes that were withheld and paid each quarter. This form is also used to report any withholding or sick pay, supplemental unemployment benefits, and employee tips, plus current quarter adjustments to these taxes.

After the first filing of Form 941, you must file a return each quarter, even if no taxes are due, unless you have filed a Final Return. There are exceptions for seasonal employers, employers of household employees and farm employees, who operate under different rules. File your first 941 Form for the first quarter in which you paid wages that are subject to Social Security and Medicare taxes or federal income tax withholding. The 941 is due by the last day of the month following the end of the quarter (April 30, July 31, October 31, January 31). The form may be filed either electronically or by mail in paper form.

The sample Company Quarterly Payroll Worksheet on page 16 shows SBDC Landscaping Company payroll and taxes for the 2<sup>nd</sup> quarter. Total gross second quarter wages are \$14,560. Total federal income tax withheld was \$785. Check your total Social Security Tax and Medicare withholding (employer + employee contribution) to be sure your total equals 15.3% of gross wages. Total quarterly deposits should equal total FICA withheld, plus federal income tax withheld on your recap sheet.

The SBDC Landscaping Company made all monthly deposits correctly and on time. Thus no payment is due with the

941 return. The return is mailed to the Internal Revenue Service. You can find the address of the IRS center for your area in the instructions for Form 941, <https://www.irs.gov/pub/irs-pdf/i941.pdf>. See Sample Form 941 on pages 18-19.

## FEDERAL FORM 944 – EMPLOYER’S ANNUAL FEDERAL TAX RETURN

To reduce the burden on small employers, the IRS has simplified the rules for filing employment tax returns to report Social Security, Medicare and withheld federal income taxes for businesses anticipating that their employment taxes for the calendar year will equal \$1,000 or less. If informed by the IRS, or you have requested and been approved by the IRS, these employers may file and pay employment taxes using Form 944, Employer’s Annual Federal Tax Return. See sample on Pages 21-22. The return is due once a year, by January 31, after the end of the calendar year. If the IRS has notified you to file Form 944, you **must** file that form, unless you contact them to request permission to file the quarterly Form 941 instead. This is true even if your employment taxes for the year will be over \$1,000. Household and agricultural employers are not permitted to file Form 944.

### New Businesses & First Time Employers

If you are starting a new business and have applied for your EIN, you will receive a notice listing the employment tax forms you are required to file. If you hired employees for the first time, and were not assigned a specific employment tax return to file, you must file Form 941. If you must file Form 941, “Employer’s Quarterly Tax Return” and anticipate your employment tax burden will be \$1,000 or less annually, you can telephone the IRS at 1-800-829-4933 on or before the first day of the month that the first required Form 941 for the current year is due, and request to file Form 944 instead. If you prefer to submit a written request mail to:

Department of Treasury  
Internal Revenue Service  
Ogden, UT 84201-0038

The written correspondence must be postmarked on or before the 15<sup>th</sup> day of the month before the first required Form 941 is due. You **must** receive written notice from the IRS to file Form 944. If you do not receive this notification, you must file Forms 941 for the current calendar year. Based on current rates, if you pay \$5,000 or less in wages subject to social security and Medicare taxes and federal income tax withholding during the calendar year, you are probably in the \$1,000 or less category of employment taxes.

### Current Employers

If you have been filing Form 941, “Employer’s Quarterly Federal Tax Return, and want to switch to filing Form 944 annually instead, you **must** contact the IRS to request the change. Call the IRS at 1-800-829-4933 by April 1 of the current year to switch to filing Form 944 annually. To request the change by mail, your written requests must be postmarked by March 15 of the current year or send a written request, postmarked by March 15 of the current year to the Ogden, UT address above.

You **must** receive written notice from the IRS to file Form 944. If you do not receive this notification, you must file Forms 941 for the current calendar year.

### Federal Tax Deposits

Employers are permitted to file and pay taxes with the Form 944 annually if their liability for withheld federal income tax, Social Security, and Medicare taxes is less than \$2,500 for the year. If your tax liability is \$2,500 or more, you are generally required to deposit the taxes quarterly, instead of paying them once a year when you file Form 944. The \$2,500 threshold at which federal tax deposits must be made is different from the amount of annual tax liability estimate (\$1,000 or less) that makes an employer eligible to file Form 944. Form 944 filers whose businesses grow during the year may be required to make federal tax deposits, but they will remain Form 944 filers for that year.

When the employment taxes must be paid depends on your liability.

- If your total tax liability is **less than \$2,500 for the year**, employment taxes for your business included on Form 944 may be paid when you file Form 944.
- If your total tax liability is **\$2,500 or more for the year, but less than \$2,500 for the quarter**, you can deposit by the last day of the month after the end of a quarter. However, if your fourth quarter tax liability is less than \$2,500, you may pay the fourth quarter's tax liability with Form 944.
- If your total tax liability of **over \$2,500 for a quarter**, you must deposit monthly or semi-weekly, depending upon your schedule.

You must make payroll tax deposits using the IRS EFTPS system, no matter what the amount of your payroll tax liability. For additional information regarding Form 944, <https://www.irs.gov/pub/irs-pdf/i944.pdf>.

Additional information about Federal tax deposits can be found in IRS Publication 15, <http://www.irs.gov/pub/irs-pdf/p15.pdf>

## COMPANY QUARTERLY PAYROLL WORKSHEET

SBDC Landscaping Company  
2<sup>nd</sup> Quarter Payroll Recap Worksheet

\*FUTA: Federal Unemployment Tax. Funds state workforce agencies. Applies to first \$7,000 earned per employee/year.

\*SUTA: State Unemployment Tax. Applies to first \$24,500 earned only.

\*W/C: Workers' Compensation Insurance

### APRIL 2018 PAYROLL

Monthly Employee Recap					Monthly Employer Taxes						
			FICA Taxes			Matching FICA					
Employee	Gross Wages	Federal W/H	SSI 6.2%	M/C 1.45%	Net Wages	SSI 6.2%	M/C 1.45%	SUTA* 2.5%	FUTA* .6%	W/C* 4.77%	Total Employer Taxes
Tommy Rowe	\$1,040.00	\$ 80.00	\$ 64.48	\$15.08	\$ 880.44	\$ 64.48	\$15.08	\$26.00	\$ 6.24	\$49.61	\$161.41
Sharon Parker	\$1,040.00	\$101.00	\$ 64.48	\$15.08	\$ 859.44	\$ 64.48	\$15.08	\$26.00	\$ 6.24	\$49.61	\$161.41
Monthly Total	\$2,080.00	\$181.00	\$128.96	\$30.16	\$1,739.88	\$128.96	\$30.16	\$52.00	\$12.48	\$99.22	\$322.82

### MAY 2018 PAYROLL

Monthly Employee Recap					Monthly Employer Taxes						
			FICA Taxes			Matching FICA					
Employee	Gross Wages	Federal W/H	SSI 6.2%	M/C 1.45%	Net Wages	SSI 6.2%	M/C 1.45%	SUTA* 2.5%	FUTA* .6%	W/C* 4.77%	Total Employer Taxes
John Jones	\$2,080.00	\$ 20.00	\$128.96	\$30.16	\$1,900.88	\$128.96	\$30.16	\$ 52.00	\$12.48	\$ 99.22	\$322.82
Tommy Rowe	\$2,080.00	\$ 80.00	\$128.96	\$30.16	\$1,840.88	\$128.96	\$30.16	\$ 52.00	\$12.48	\$ 99.22	\$322.82
Sharon Parker	\$2,080.00	\$202.00	\$128.96	\$30.16	\$1,718.88	\$128.96	\$30.16	\$ 52.00	\$12.48	\$ 99.22	\$322.82
Monthly Total	\$6,240.00	\$302.00	\$386.88	\$90.48	\$5,460.64	\$386.88	\$90.48	\$156.00	\$37.44	\$297.66	\$968.46

### JUNE 2018 PAYROLL

Monthly Employee Recap					Monthly Employer Taxes						
			FICA Taxes			Matching FICA					
Employee	Gross Wages	Federal W/H	SSI 6.2%	M/C 1.45%	Net Wages	SSI 6.2%	M/C 1.45%	SUTA* 2.5%	FUTA* .6%	W/C* 4.77%	Total Employer Taxes
John Jones	\$2,080.00	\$ 20.00	\$128.96	\$30.16	\$1,900.88	\$128.96	\$30.16	\$ 52.00	\$12.48	\$ 99.22	\$322.82
Tommy Rowe	\$2,080.00	\$ 80.00	\$128.96	\$30.16	\$1,840.88	\$128.96	\$30.16	\$ 52.00	\$12.48	\$ 99.22	\$322.82
Sharon Parker	\$2,080.00	\$202.00	\$128.96	\$30.16	\$1,718.88	\$128.96	\$30.16	\$ 52.00	\$12.48	\$ 99.22	\$322.82
Monthly Total	\$6,240.00	\$304.00	\$386.88	\$90.48	\$5,460.64	\$386.88	\$90.48	\$156.00	\$37.44	\$297.66	\$968.46

### 2<sup>ND</sup> QUARTER TOTALS

Monthly Employee Recap					Monthly Employer Taxes						
			FICA Taxes			Matching FICA					
Employee	Gross Wages	Federal W/H	SSI 6.2%	M/C 1.45%	Net Wages	SSI 6.2%	M/C 1.45%	SUTA* 2.5%	FUTA* .6%	W/C* 4.77%	Total Employer Taxes
John Jones	\$4,160.00	\$ 40.00	\$257.92	\$ 60.32	\$3,801.76	\$257.92	\$60.32	\$104.00	\$24.96	\$198.44	\$ 645.64
Tommy Rowe	\$5,200.00	\$240.00	\$322.40	\$ 75.40	\$4,562.20	\$322.40	\$75.40	\$130.00	\$31.20	\$248.05	\$ 807.05
Sharon Parker	\$5,200.00	\$505.00	\$322.40	\$ 75.40	\$4,297.20	\$322.40	\$75.40	\$130.00	\$31.20	\$248.05	\$ 807.05
Quarter Total	\$14,560.00	\$785.00	\$902.72	\$211.12	\$12,661.16	\$902.73	\$211.12	\$364.00	\$87.36	\$694.54	\$2,259.75



Form **941 for 2019: Employer's QUARTERLY Federal Tax Return**  
 (Rev. January 2019) Department of the Treasury -- Internal Revenue Service

950117  
 OMB No. 1545-0029

Employer identification number (EIN)  -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/country Foreign postal code

**Report for this Quarter of 2019**  
 (Check one.)

- ☐ 1: January, February, March  
☐ 2: April, May, June  
☐ 3: July, August, September  
☐ 4: October, November, December  
 Go to [www.irs.gov/Forms941](http://www.irs.gov/Forms941) for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1

2 Wages, tips, and other compensation 2

3 Federal income tax withheld from wages, tips, and other compensation 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

	Column 1	Column 2
5a Taxable social security wages	<input type="text"/>	<input type="text"/>
5b Taxable social security tips	<input type="text"/>	<input type="text"/>
5c Taxable Medicare wages & tips	<input type="text"/>	<input type="text"/>
5d Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/>	<input type="text"/>

5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e

5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) 5f

6 Total taxes before adjustments. Add lines 3, 5e, and 5f 6

7 Current quarter's adjustment for fractions of cents 7

8 Current quarter's adjustment for sick pay 8

9 Current quarter's adjustments for tips and group-term life insurance 9

10 Total taxes after adjustments. Combine lines 6 through 9 10

11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 11

12 Total taxes after adjustments and credits. Subtract line 11 from line 10 12

13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter 13

14 Balance due. If line 12 is more than line 13, enter the difference and see instructions 14

15 Overpayment. If line 13 is more than line 12, enter the difference  Check one: ☐ Apply to next return. ☐ Send a refund.

► You MUST complete both pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Cat. No. 170012

Form **941** (Rev. 1-2019)

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.**

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: ☐ Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total liability for quarter  Total must equal line 12.

☐ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**

17 If your business has closed or you stopped paying wages . . . . . ☐ Check here, and enter the final date you paid wages  /  / .

18 If you are a seasonal employer and you don't have to file a return for every quarter of the year . . . ☐ Check here.

**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

☐ No.

**Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**X**

Sign your name here

Print your name here

Print your title here

Date  /  /

Best daytime phone

**Paid Preparer Use Only**

Check if you are self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date  /  /

Firm's name (or yours if self-employed)

EIN

Address

Phone

City  State

ZIP code

Form **944 for 2018: Employer's ANNUAL Federal Tax Return**

Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

Employer identification number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address

Number  Street  Suite or room number

City  State  ZIP code

Foreign country name  Foreign province/county  Foreign postal code

**Who Must File Form 944**

You must file annual Form 944 instead of filing quarterly Forms 941 **only if the IRS notified you in writing.**

Go to [www.irs.gov/Form944](http://www.irs.gov/Form944) for instructions and the latest information.

Read the separate instructions before you complete Form 944. Type or print within the boxes.

**Part 1:** Answer these questions for this year. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 1 and 2, unless you have employees who are subject to U.S. income tax withholding.

1	Wages, tips, and other compensation	1	<input type="text"/>
2	Federal income tax withheld from wages, tips, and other compensation	2	<input type="text"/>
3	If no wages, tips, and other compensation are subject to social security or Medicare tax	3	<input type="checkbox"/> Check and go to line 5.
4	Taxable social security and Medicare wages and tips:		
	Column 1	Column 2	
4a	Taxable social security wages	<input type="text"/> × 0.124 =	<input type="text"/>
4b	Taxable social security tips	<input type="text"/> × 0.124 =	<input type="text"/>
4c	Taxable Medicare wages & tips	<input type="text"/> × 0.029 =	<input type="text"/>
4d	Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/> × 0.009 =	<input type="text"/>
4e	Add Column 2 from lines 4a, 4b, 4c, and 4d	4e	<input type="text"/>
5	Total taxes before adjustments. Add lines 2 and 4e	5	<input type="text"/>
6	Current year's adjustments (see instructions)	6	<input type="text"/>
7	Total taxes after adjustments. Combine lines 5 and 6	7	<input type="text"/>
8	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	8	<input type="text"/>
9	Total taxes after adjustments and credits. Subtract line 8 from line 7	9	<input type="text"/>
10	Total deposits for this year, including overpayment applied from a prior year and overpayments applied from Form 944-X, 944-X (SP), 941-X, or 941-X (PR)	10	<input type="text"/>
11	Balance due. If line 9 is more than line 10, enter the difference and see instructions	11	<input type="text"/>
12	Overpayment. If line 10 is more than line 9, enter the difference		<input type="text"/>

Check one: ☐ Apply to next return. ☐ Send a refund.

► You **MUST** complete both pages of Form 944 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Cat. No. 39316N

Form **944** (2018)

Name (not your trade name)	Employer identification number (EIN)
----------------------------	--------------------------------------

**Part 2: Tell us about your deposit schedule and tax liability for this year.**

13 Check one: ☐ Line 9 is less than \$2,500. Go to Part 3.  
☐ Line 9 is \$2,500 or more. Enter your tax liability for each month. If you're a semiweekly depositor or you became one because you accumulated \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

Jan.	Apr.	July	Oct.
13a <input type="text"/>	13d <input type="text"/>	13g <input type="text"/>	13j <input type="text"/>
Feb.	May	Aug.	Nov.
13b <input type="text"/>	13e <input type="text"/>	13h <input type="text"/>	13k <input type="text"/>
Mar.	June	Sept.	Dec.
13c <input type="text"/>	13f <input type="text"/>	13i <input type="text"/>	13l <input type="text"/>

Total liability for year. Add lines 13a through 13l. Total must equal line 9. 13m

**Part 3: Tell us about your business. If question 14 does NOT apply to your business, leave it blank.**

14 If your business has closed or you stopped paying wages...  
☐ Check here and enter the final date you paid wages.

**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

☐ No.

**Part 5: Sign here. You MUST complete both pages of Form 944 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

	<b>Sign your name here</b> <input style="width: 100%;" type="text"/>	Print your name here <input style="width: 100%;" type="text"/> Print your title here <input style="width: 100%;" type="text"/> Date <input style="width: 100px;" type="text"/>
		Best daytime phone <input style="width: 100px;" type="text"/>

**Paid Preparer Use Only**

Preparer's name <input style="width: 100%;" type="text"/>	Check if you're self-employed <input type="checkbox"/>
Preparer's signature <input style="width: 100%;" type="text"/>	PTIN <input style="width: 100%;" type="text"/>
Firm's name (or yours if self-employed) <input style="width: 100%;" type="text"/>	Date <input style="width: 100px;" type="text"/>
Address <input style="width: 100%;" type="text"/>	EIN <input style="width: 100%;" type="text"/>
City <input style="width: 150px;" type="text"/> State <input style="width: 30px;" type="text"/>	Phone <input style="width: 100px;" type="text"/>
	ZIP code <input style="width: 100px;" type="text"/>



## FEDERAL FORM 940 – EMPLOYER ANNUAL FEDERAL UNEMPLOYMENT TAX RETURN (FUTA)

The Form 940 Annual Return is used to compute your Federal Unemployment Tax Act (FUTA) liability and report any deposits made during the year. Together with state unemployment tax systems, the FUTA tax provides funds for paying unemployment compensation to workers who have lost their jobs. Although the full federal FUTA rate is 6%, Wyoming employers are entitled to a tax credit of 5.4% against this liability, assuming that all state unemployment taxes were paid by the due date of your Form 940 or you were not required to pay state unemployment tax during that period due to your state experience rate. Thus, for most employers, the FUTA tax rate in Wyoming is .6%. A business owes FUTA on the first \$7,000 paid to each employee during the calendar year. The employer pays 100% of FUTA taxes. Do not collect or deduct FUTA tax from employee wages.

Federal Form 940 is due **annually**, on January 31 of the year following the tax year. Normally, employers must remit the annual FUTA tax payment with that report. The report can be filed and the taxes paid electronically, or the report can be mailed and the taxes paid via Form 940V attached to the Form 940. The only exception to this rule is if your cumulative FUTA tax liability reaches \$500 prior to the end of the calendar year. At the point where your cumulative FUTA tax liability exceeds \$500, you must deposit at least one quarterly payment. Deposit quarterly FUTA tax payments by the last day of the month after the end of the quarter when your FUTA liability exceeded \$500. Quarterly FUTA tax deposits must be deposited by EFTPS. If all of your FUTA tax was previously deposited, you may file Form 940 by Feb. 2019.

Many employers choose to deposit FUTA taxes on a quarterly basis to insure that they are always in compliance. We recommend that you pay quarterly.

A sample of the 940 Employer Annual Federal Unemployment Tax Return is located on page 25. Because the 2018 version was not available at time of publication, the 2017 version is published here.

Employer identification number (EIN)  -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Type of Return**  
 (Check all that apply.)

☐ a. Amended

☐ b. Successor employer

☐ c. No payments to employees in 2018

☐ d. Final: Business closed or stopped paying wages

Go to [www.irs.gov/Forms940](http://www.irs.gov/Forms940) for instructions and the latest information.

Read the separate instructions before you complete this form. Please type or print within the boxes.

**Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before completing Part 1.**

- 1a If you had to pay state unemployment tax in one state only, enter the state abbreviation . 1a
- 1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer . 1b ☐ Check here. Complete Schedule A (Form 940).
- 2 If you paid wages in a state that is subject to CREDIT REDUCTION . 2 ☐ Check here. Complete Schedule A (Form 940).

**Part 2: Determine your FUTA tax before adjustments. If any line does NOT apply, leave it blank.**

3 Total payments to all employees . 3

4 Payments exempt from FUTA tax . 4

Check all that apply: 4a ☐ Fringe benefits 4c ☐ Retirement/Pension 4e ☐ Other

4b ☐ Group-term life insurance 4d ☐ Dependent care

5 Total of payments made to each employee in excess of \$7,000 . 5

6 Subtotal (line 4 + line 5 = line 6) . 6

7 Total taxable FUTA wages (line 3 - line 6 = line 7). See instructions . 7

8 FUTA tax before adjustments (line 7 x 0.006 = line 8) . 8

**Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.**

9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by 0.054 (line 7 x 0.054 = line 9). Go to line 12 . 9

10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet . 10

11 If credit reduction applies, enter the total from Schedule A (Form 940) . 11

**Part 4: Determine your FUTA tax and balance due or overpayment. If any line does NOT apply, leave it blank.**

12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) . 12

13 FUTA tax deposited for the year, including any overpayment applied from a prior year . 13

14 Balance due. If line 12 is more than line 13, enter the excess on line 14.  
 • If line 14 is more than \$500, you must deposit your tax.  
 • If line 14 is \$500 or less, you may pay with this return. See instructions . 14

15 Overpayment. If line 13 is more than line 12, enter the excess on line 15 and check a box below . 15

► You **MUST** complete both pages of this form and **SIGN** it. Check one: ☐ Apply to next return. ☐ Send a refund.

Next 

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Cat. No. 112340

Form **940** (2018)

Name (not your trade name)

Employer identification number (EIN)

**Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.**

**16** Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 – March 31)	16a	
16b 2nd quarter (April 1 – June 30)	16b	
16c 3rd quarter (July 1 – September 30)	16c	
16d 4th quarter (October 1 – December 31)	16d	

**17** Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17) **17** Total must equal line 12.

**Part 6: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ **Yes.** Designee's name and phone number    
 Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS       
☐ **No.**

**Part 7: Sign here. You MUST complete both pages of this form and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**X Sign your name here**  Print your name here   
 Date  /  /  Print your title here   
 Best daytime phone

**Paid Preparer Use Only**Check if you are self-employed ☐

Preparer's name	<input type="text"/>	PTIN	<input type="text"/>
Preparer's signature	<input type="text"/>	Date	<input type="text"/> / <input type="text"/> / <input type="text"/>
Firm's name (or yours if self-employed)	<input type="text"/>	EIN	<input type="text"/>
Address	<input type="text"/>	Phone	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>
		ZIP code	<input type="text"/>


## WYOMING EMPLOYMENT TAXES

Unemployment Insurance pays temporary benefits to workers who lose a job through no fault of their own, are seeking work, and meet specific requirements. Worker's Compensation Insurance covers employee expenses if injured on the job. Both programs are administered by the Wyoming Department of Workforce Services and are financed entirely by employers.

Wyoming Unemployment Taxes and Worker's Compensation Insurance premiums will generally be submitted quarterly for most start-up businesses. Both payments can be submitted on a simple form that will be sent to employers after they have registered with the Department. See sample forms on pages 27-28. New employers will be issued both an Unemployment Insurance and a Worker's Comp rating, which may be revised yearly by the Department, depending on the claim history of the business. If you have registered online, you will automatically be enrolled in the WIRE system at <https://doe.state.wy.us/wire/> where you can file quarterly wage reports and pay taxes due.

If you are submitting your report by mail, Workforce Services will send you the form. To obtain a substitute form, call (307) 235-3217. Be sure to complete both sides. NOTE: For additional information about Workers Comp, go to <http://wyomingworkforce.org/businesses/workerscomp/>. If you are a business owner, you can obtain Workers' Comp coverage for yourself by filing an Affidavit of Coverage, provided that you have regular employees. Call (307) 777-6763 to obtain this document. For additional information about Unemployment Insurance, visit <http://wyomingworkforce.org/businesses/ui/>.

## Instructions for completing the Wyoming Quarterly UI/WC and UI Only Summary Report form

WYOMING QUARTERLY UI/WC SUMMARY REPORT			
<b>Business Name:</b> ABC SAMPLE CO INC <b>Quarter:</b> 1 2018 <b>Quarter End Date:</b> 03/31/2018 <b>Due Date:</b> 04/30/2018		<b>Unemployment Insurance (UI)</b> <b>Quarterly Total:</b> 012345678	
<b>STATE OF WYOMING USE ONLY</b>  <b>NAICS</b> <b>POSTAL CODE</b>		<b>Unemployment Insurance (UI) Details:</b> 1. Total Wages (Line 1) 61738 75 2. Taxable Wages (Line 2) 2980 00 3. Total Unemployment Tax (Line 3) 58758 75 4. Total Unemployment Tax (Line 4) 1539 48 5. Total Unemployment Tax (Line 5) 1539 48 6. Total Unemployment Tax (Line 6) 1539 48 7. Total Unemployment Tax (Line 7) 1539 48 8. Total Unemployment Tax (Line 8) 1539 48 9. Total Unemployment Tax (Line 9) 1539 48	
<b>WORKERS' COMPENSATION (WC)</b> <b>Employer's Rate:</b> 007654321		<b>Workers' Compensation (WC) Details:</b> 10. Total Workers' Compensation Tax (Line 10) 1459 57 11. Total Workers' Compensation Tax (Line 11) 1459 57 12. Total Workers' Compensation Tax (Line 12) 1459 57 13. Total Workers' Compensation Tax (Line 13) 1459 57 14. Total Workers' Compensation Tax (Line 14) 1459 57 15. Total Workers' Compensation Tax (Line 15) 1459 57 16. Total Workers' Compensation Tax (Line 16) 1459 57 17. Total Workers' Compensation Tax (Line 17) 1459 57 18. Total Workers' Compensation Tax (Line 18) 1459 57 19. Total Workers' Compensation Tax (Line 19) 1459 57 20. Total Workers' Compensation Tax (Line 20) 1459 57	
<b>Number of Workers by Month:</b> JAN FEB MAR 4 4 3		<b>Number of Workers by Month:</b> JAN FEB MAR 4 4 3	
<b>Signature:</b> Joe Sample <b>Title:</b> President <b>Date:</b> 4/15/18 <b>Phone:</b> 307-123-4567		<b>Signature:</b> _____ <b>Title:</b> _____ <b>Date:</b> _____ <b>Phone:</b> _____	

Return the Original: Photo Copies or Substitute forms will not be accepted  
 Information inserted needs to be vertically and horizontally aligned. Please do  
 not use commas, dollar signs or decimals. Enter zeros in the "cents" column  
 when applicable Use Black Ink Only

**Use Black Ink Only**  
**Unemployment Insurance Filing**  
 Line 1: Enter Total Wages from the wage list including Corp. Officer wages  
 Line 2: Enter Excess Wages (if any) \*\* See below  
 Line 3: Line 1 minus line 2. Line 3 cannot be a negative number  
 Line 4: Multiply line 3 (taxable wages) by the assigned rate and enter the tax amount due on line 4  
 Line 5, Line 6, and Line 7: Enter as necessary  
 Line 8: Add line 4, line 5, line 6, and subtract line 7. Enter the result on line 8  
 Line 9: (UI Only report) Enter the amount from line 8

**Number of Workers by Month:** Enter the number of employees who worked on or received pay on the 15th of the month

**Workers' Compensation Filing**  
 Column 9A: NAICS/Class Codes assigned to the account (to be used in A5 of the Employee Wage Listing)  
 Column 9B: Enter the number of employees for each NAICS/Class Code  
 Column 9C: Enter the total wages for each NAICS/Class Code. (Use the WC Average Wage of \$11,339.25 for 2018 to report Corp. Officer wages if the NAICS/Class Code ends in the letter C)  
 Column 9E: Multiply each wage amount from column 9C by the Rate(s) in 9D and enter the results for each line  
 Line 10: Enter totals for columns 9B, 9C, and 9E  
 Line 11, Line 12, and Line 13: Enter as necessary

Line 14: Enter the total Workers' Compensation tax due  
 Line 15: Enter the total Unemployment tax due from Line 8 above  
 Line 16: Enter the results of Line 14 plus Line 15  
 This is the amount of payment that should be sent for UI and WC taxes  
**Make Checks payable to: Department of Workforce Services**

\*\* Excess wages are any wages for an Employee over the taxable wage base for the year. The Taxable Wage Base for 2018 is \$24,700.00  
 Note: Once the taxable wage base has been met, excess wages cannot exceed the quarter's total wage for the employee. To correct or file reports for a prior quarter call (307) 235-3217 or visit our website at: <http://www.wyomingworkforce.org> to obtain forms.

07WYS10466



## Instructions for completing the Wyoming Employee Wage Listing

WYOMING EMPLOYEE WAGE LISTINGS							
Quarter/Year: 1 2018		Business name: ABC SAMPLE CO INC					
UI Account Number: 012345678		Address: 111 SAMPLE RD					
WC Account Number: 007654321		www.wyomingonline.com/online/USERS/USERS.DOCX PRINT IN ALL CAPS					
A1: Social Security Number	A2: Employee Name Last, First	A3: Title	A4: Total Wages (Inc. Tips)	A5: NAICS/Class Code	A6: Tip Code	A7: Hire Date	A8: Total Hours Time QTR
123 45 6789	JONES SAM		1899 00	238115	B	01 20 2018	236
223 45 6789	SMITH TOM	30 35	3543 45	238115	B		294
323 45 6789	BROWN DON		7782 45	238115	B		659
423 45 6789	SIMPSON ABLE	49 50	774 00	238115	B	02 13 2018	86
523 45 6789	SAMPLE TERRI		5000 00	000010	B		200
EMPLOYEE SUBTOTAL		A3:	79 85	A4:	18978 90	A5 + A6:	19058 75
CORPORATE OFFICER/LLC MEMBER INFORMATION ONLY							
A1: Social Security Number	A2: Officer Name Last, First	A3: WC Sup. Wages	A4: Total Wages (Inc. Tips)	A5: NAICS/Class Code	A6: Tip Code	A7: Hire Date	A8: Total Hours Time QTR
623 45 6789	SAMPLE JOE	11339 25	27880 00	238115C	B		647
723 45 6789	SAMPLE SALLY		15000 00		U		200
CORPORATE OFFICER/LLC MEMBER SUBTOTAL		A3:	11339 25	A4:	42880 00	GRAND TOTALS	61738 75

**CORPORATE OFFICER/LLC MEMBER INFORMATION**  
**A9:** Enter the Workers' Compensation Corporate Officer/LLC Member/Owner average wage only if Workers' Compensation Corporate Officer/LLC Member/Owner coverage has been elected and a class code ending in the letter "C" has been assigned to the account (see 9A of the Quarterly UI/WC Summary report). Do not use actual wages in this field (to report actual wages see A4 instructions below). Enter the subtotal at the bottom of this column (A9).  
**A4:** Enter the actual wages, including tips, earned by each Corporate Officer (required for UI) or LLC Member (optional for UI) during the quarter. Enter the subtotal at the bottom of this column (A4b)

Workers Compensation Corporate Officer Average Wage for 2018 is \$11,339.25

To correct or file reports for a prior quarter call (307) 235-3217 or visit our website at: <http://www.wyomingworkforce.org> to obtain forms.

Do not enter more than 12 employees or 4 Corporate Officers per page. To obtain additional blank forms call (307) 235-3217.

Substitute forms will not be accepted.

### USE BLACK INK ONLY

**\*A1:** Enter the Social Security Number of each covered employee receiving wages during this quarter  
**\*A2:** Enter the Last and First Name of the employee identified by the Social Security Number in item A1  
**A3:** Enter the amount of tips each employee earned during this quarter. NOTE: Tips are included as wages for UI tax computations but not included as wages for WC tax computations. Enter the Tips subtotal at the bottom of this column (A3)

**\*A4:** Enter the total of all wages, excluding tips, earned by each employee during this quarter. Enter the subtotal of wages at the bottom of this column (A4a)  
**A5:** Enter the NAICS/Class Code for each employee as assigned by WC (see 9A of the Quarterly UI/WC Summary report).

**Required if filing both UI and WC on this form**

**\*A6:** Enter the appropriate type for each employee:

- B if covered by both UI and WC
- U if covered only by UI
- W if covered only by WC

**A7:** Enter the date of hire for each employee hired during this quarter

**A8:** Enter the hours each employee worked during this quarter, rounded to the nearest hour. Do not use fractions or decimals (Salary use 522 hrs.)

**\*A3+A4a:** Enter the subtotal of Tips and Wages for the employees

**\*A3+A4a+A4b:** Enter the grand total of all employee and corporate officer wages

**\*Required Field**

## Step 5: Other Options

The preceding pages should provide a general understanding of what your payroll obligations are as an employer, how to calculate them, and to whom and when to pay them. Your next decision will be whether to do your own payroll manually, use accounting software, use a payroll service, or have a CPA or bookkeeper handle the task for you.

### Hiring an Accountant/Bookkeeper

If you already use either an accountant or bookkeeper to do your tax returns, you may want to have them do your payroll also. These professionals can offer you a number of different levels of service. You may decide to have them calculate the payroll checks and taxes, and process the tax returns. Alternatively, you may decide to have them process the tax returns only. Charges for these services will depend upon the level of service you require and the number of employees.

### Using a Payroll Service

There are many companies, including banks, who offer payroll services. In addition to the traditional payroll service companies, such as ADP, quite a few of the accounting software providers, such as Intuit and Square, also offer a payroll option. Referrals from other business owners are a good way to find a reliable service. Payroll services will process the payroll checks, make all employment tax deposits, and file all the employment tax returns. You are still legally responsible for the taxes, and government agencies will contact you regarding any problems. Always verify the hours, gross pay and net check amounts before the payroll checks are cut by the service, in case of mistakes. Rates are usually based on the number of employees. There may also be a monthly administrative fee. Be sure you are aware of all the costs of using the service before signing any contract.

### Using an Employee Leasing Service

With an Employee Leasing Service, you hire and fire the employees and determine the pay rate for the employee, unlike with a temporary service. The employee is then turned over to the leasing service and becomes their employee. You submit the time sheets for each employee to the service and are then billed for the total payroll, taxes, worker's compensation insurance and the administrative fee. The leasing company pays the employees, pays all associated payroll taxes, and files all payroll returns and forms. They are responsible for the timely submission of payments and reports. You should; however, still verify the payroll reports before the checks are cut. Rates for this type of service are usually based on the number of employees, worker's compensation rates, and will include an administrative service fee.

### Using Accounting Software

There are many accounting software packages available, and most include a payroll module. If you want to have the taxes calculated and access the forms through the software, there is usually an annual subscription fee that may increase as the number of employees increases. Most software packages will allow you to calculate the taxes manually at no additional cost. Some of the more popular accounting software packages include QuickBooks, Xero and Wave.