

NEW EMPLOYEE

- See packet
- W-4 for Federal withholding
- State IT-4 State and school district tax
- I-9 and Terrorist (HOMELAND SECURITY)
- Ethics

FEDERAL TAXES

- Federal Tax Withheld
- Social Security
- Medicare
 - REPORTING
- On line or by telephone
- Online: www.eftps.gov/eftps/direct/eft
- Telephone:

FREQUENCY

- If amount withheld is in excess of \$2,500 but less than \$100,000 in a month you must send in the taxes bi-weekly
- If less than \$2,500 you may send in taxes monthly
- If less than \$2,500 per year you may file and send check with Form 944

IRS FORM 941

- This form is filed **QUARTERLY**
- Check and re-check
- Year-end W-3 **MUST** equal all 4 quarters
- Hint – do W2's and W-3's first
- Adjustments

STATE/SCHOOL TAX

- If you withheld \$2,000 or less you are required to remit your tax withheld **QUARTERLY**
- If you withheld more than \$2,000 but less than \$84,000 you are required to remit your tax withheld **MONTHLY**
- Options: Online at www.businessgateway.gov by telephone
- By mail with vouchers & check

OPERS

- This is Ohio Public Employees Retirement System
- Reports are due each month
- Employee contributions withheld are due each month
- Opt to send employer contribution quarterly per statement sent by OPERS
- Online www.opers.org

OP&F

- This is Ohio Police and Fire
- Report monthly
- Send employee contributions monthly
- Opt to send employer portion quarterly

WORKERS COMPENSATION

- Form is sent at the beginning of each year
- Option to pay ½ by May 15th with the remaining ½ paid by Sept. 15th or you may pay the full amount by May 15th.
- There is forms that must be completed annually on injuries. (You received a post card in the mail reminding you to have that form completed by Feb. 1st. This is done on line or by mail.
- www.bwc.com go to PERRP
