

Payroll - Compliance Requirements

| Compliance Requirement | Compliance Organization | Description of Requirement | Responsible Department | Responsible Party | Frequency |
|---|---|---|------------------------|---|---|
| W-2, Wage and Tax Statement | Internal Revenue Service | Employers must file form W-2 for wages paid to each employee. Anyone required to file form W-2 must also file form W-3 and upload wage report through the Social Security Administrations website. | Payroll | Payroll Manager | Annually, due 1/31 to Employee due 3/31 to Social Security Administration |
| Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding | Internal Revenue Service | International Treaty Employee wage filing to report amounts paid during the preceding calendar year to foreign persons that are subject to withholding, even if no amount was deducted and withheld due to a treaty or code of exemption from taxation. | Payroll | AP Senior Clerk, Manager, Payroll Manager | Annually, due 3/15 |
| Pension Payments Child Support Payments Union Dues Payments | Internal Revenue Service State of Rhode Island Commonwealth of Massachusetts (Can include other various states depending on current employees) | Payments of various garnishments to State & Federal government agencies. Case by case requirements per employee. Funding of the Pension as reported by HR. | Payroll | Payroll Manager | As needed, payments made with payroll cycle |
| RI Wage File | State of Rhode Island, Division of Taxation | to be completed by the Payroll Manager annually | Payroll | Payroll Manager | Annually Due Feb 28 |
| Payroll Tax Payments | Internal Revenue Service State of Rhode Island, Division of Taxation Commonwealth of Massachusetts, State of PA | Payments of tax withholdings from Faculty, Staff and Student Payrolls | Payroll | Payroll Coordinator prepares and Payroll Manager approves | For tax collections of \$100K payment is due the following day. |
| Form 941, Employers Quarterly Tax Return | Internal Revenue Service | Information filing to report the following amounts: - Wages Paid - Tips employees have received - Federal Income Tax Withheld - Employer and Employee share of Medicare - Adjustments to Social Security - Advanced Earned Income Tax Credit Payments | Payroll | Payroll Manager | Quarterly - due 4/30, 7/31, 10/31 and 1/31 |

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| Form TX-17, Quarterly Tax and Wage Report | State of Rhode Island, Division of Taxation | Employer must enter employment and wage data and calculate the amount of taxes due in the Tax Report Section. Employer must also upload tape file data to RI.gov site | Payroll | Payroll Manager | Quarterly - due 4/30, 7/31, 10/31 and 1/31 |
| E-tides Employers Quarterly Return of Income Taxes Withheld | State of PA, Department of Revenue | Employer must enter employment and wage data and the amount of taxes due in the Tax Report Section. Employers must also enter for each employee the social security number, gross wages, name, taxable wages and tax withholdings during the quarter. | Payroll | Payroll Manager | Quarterly - due 4/30, 7/31, 10/31 and 1/31 |
| Form M-941, Employers Quarterly Return of Income Taxes Withheld | Commonwealth of Massachusetts, Department of Revenue | Employer must enter employment and wage data and calculate the amount of taxes due in the Tax Report Section. Employers must also enter for each employee the social security number, gross wages, name, taxable wages and tax withholdings during the quarter. | Payroll | Payroll Manager | Quarterly - due 4/30, 7/31, 10/31 and 1/31 |
| Worker's Compensation Audit | Current Insurance Carrier | Annual Worker's Compensation Audit - looking at taxable wages, temporary agency wages, pre-tax exclusions, executive salary detail, severance payouts and copies of 941 filings | Payroll | Payroll Manager | Annually |
| W-4, Employees Withholding Allowance Certificate | Internal Revenue Service | Employee must complete W-4 form so that correct Federal Tax withholdings can be withheld from pay. Employer must begin withholding for any employee who previously claimed an exemption, but has not given the employer a new form W-4 for the current year. Withhold tax as if the employee is single, with zero withholding allowances. | Payroll | Director, Compensation and Benefits and Payroll | Within 3 business days of new hire start date. W-4 Forms expire Feb 15th of the year following the year in which the form was given to the employer. |