Federal Updates

Please read this document for information about filing your quarterly returns

COVID-19 and Tax Filing

According to our sources in Washington, DC, first quarter 2020 **federal payroll tax filing and payments** will not be delayed; therefore, we're moving forward with our normal federal tax filing plans. If we learn otherwise, we'll let you know as soon as possible.

We are actively monitoring changes at the state level as well. To get the most updated information about state and local agencies, go to State/Local Agency updates in Response to COVID-19 Pandemic on our Tax Filing Resource site.

Customer Support during COVID-19

We have customer support FAQs on paychex.com in response to the COVID-19, including the most update information on Families First Coronavirus Response Act. Please bookmark this site and check back often for updates.

Non-Taxpay Clients

The tax returns that you must file are in your tax package behind the cover sheet labeled **Original Returns**.

Taxpay® Clients

Outstanding Tax Liability Report

Your Outstanding Tax Liability (OTL) Report is included in your tax package behind the cover page labeled Original Returns. This report lists the dates that your quarterly taxes will be remitted to the appropriate tax agencies by Paychex and indicates whether additional taxes will be credited to or debited from your account. If an additional collection is required, funds will be debited from your bank account on **April 20, 2020**. Please make sure you have sufficient funds in your account by this date.

State Returns You Must File

A few states will not allow Paychex to reproduce their returns. If you must file any of these affected returns, we have enclosed a facsimile report with your tax package that includes the following message: *"Transfer this information to the return provided by the state. Do not file the facsimile."*

Follow these instructions to remit the return to the agency:

1. Transfer the information from the facsimile to the pre-printed return provided by the tax agency. Sign the return. Make a copy of the completed return for your files.

2. If the return shows a balance due, enclose a check made payable to the name of the agency. Write your ID number on the check.

The information in these materials should not be considered legal or accounting advice, and it should not substitute for legal, accounting, and other professional advice where the facts and circumstances warrant. It is provided for informational purposes only. If you require legal or accounting advice, or need other professional assistance, you should always consult your attorney, accountant, or other professional advisor to discuss your particular facts, circumstances, and business needs.

Federal Updates

Important Note for Taxpay Clients

If you have any of the following situations for tax agencies on your payroll account:

- Tax agencies who do not allow Paychex to remit returns on your behalf
- Paychex cannot remit returns because we do not have proper documentation of your agency ID or Power of Attorney
- You have requested that Paychex not remit returns to a specific tax agency

You are considered non-Taxpay for these tax agencies. Make sure you file the original return included in your tax package and refer to the non-Taxpay instructions in this document for the tax agency.

Identification Numbers

Verify that your assigned identification (ID) numbers appear correctly on all returns. If any of the following information is incorrect, contact your payroll contact immediately:

- If an ID is missing, please print it in any applicable original return(s). In addition, please forward the ID number to your payroll contact.
- If your return shows “APPLIED FOR” but you have been assigned an ID number, white out “APPLIED FOR,” and enter your ID number in any applicable original return(s). In addition, please forward the ID number to your payroll contact.

Employer Reference Copies of Tax Returns

Reference copies of your returns are included in your tax package behind the cover sheet labeled **File Copies**. Please retain the reference copies of all tax returns in compliance with federal and state regulations.

Federal Filing Information

Form 941 - Employer's Quarterly Federal Tax Return

- Line 1, Number of Employees, must be completed for each quarter.
- If you do not have to file a Form 941 for one or more quarters in 2020, check the Seasonal Employer box on page 2, Line 18 and tell your payroll contact.

Taxpay

You may have an explanation for adjustment on lines 7 and 8 and/or Schedule B, if required.

Non-Taxpay

1. Verify your federal employer identification number (FEIN), name, and address.
   - If the FEIN is incorrect, contact your payroll contact immediately.
   - If your name and/or address are not correct, contact your payroll contact immediately. Cross out the incorrect information and clearly write in the correct information.

2. Verify that the amount on line 13 equals your total deposits for the quarter.
   - If you have not deposited the amount shown on line 13, call your payroll contact before filing the return. You may be subject to an additional penalty for any overstatement of liability paid.

3. If you paid a deposit of $100,000 or more during the quarter or are a semi-weekly filer, file the enclosed Schedule B with your Form 941.
   Note: If you believe you are a next-day or semiweekly depositor, but no Schedule B is enclosed, contact your payroll contact to confirm your federal deposit frequency.

4. If line 14 shows a balance due:
   - Deposit the liability electronically.
   - Payments can be made with the return only in the following circumstances:
     - ❖ If you have less than $2,500 of tax liability during the quarter (line 12 on Form 941). If you are not confident that your liability will be less than $2,500 deposit under the appropriate rules so that you won't be subject to failure to deposit penalties, **or**
     - ❖ If you are a monthly depositor and make a payment in based on the Accuracy of Deposits Rule. (See section 11 of Pub. 15, (circular E) Employer's Tax Guide, for details) This payment can be $2,500.00 or more.

   If you meet the requirements to make a payment with the return, enclose a check made payable to the United States Treasury with the return. Write your FEIN, "Form 941," and the tax period to which the payment applies (first quarter 2020) on your check.

5. Sign the return and mail it on or before **Thursday, April 30, or Monday, May 11, 2020**, if all 2020 taxes were deposited in full and on time. Refer to Where to File Tax Returns at www.irs.gov for the correct address.

Federal Unemployment Tax (FUTA) Payment

Non-Taxpay
If you are subject to FUTA a tax payment notice will be enclosed in your tax package. Electronically deposit the liability using EFTPS.

COVID-19 and Tax Filing

We are actively monitoring changes at the state level as well. To get the most updated information about state and local agencies, go to State/Local Agency updates in Response to COVID-19 Pandemic on our Tax Filing Resource site.

Customer Support during COVID-19

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Returns

- State Unemployment Insurance (SUI) Return
- SUI Wage Continuation Return
- State Withholding

Taxpay

Unless otherwise noted, Paychex filed your original tax state returns for you as a part of your Taxpay® service.

SUI Facsimiles

If you are required to file in a state that does not allow us to reproduce their returns, you will find a facsimile report in your tax package behind the cover sheet labeled **Original Returns.** It will state*:*

This is not an original return. Transfer this information to your original state return.

Please verify the information according to the following instructions, and transfer it to the pre-printed return provided by the state. Make a copy of the completed SUI return for your files.

1. Check your state-provided SUI return and verify your ID numbers, name, and address.
   - If any number is missing, enter it on the return and forward the number to your payroll contact.
   - If any number is incorrect on the Paychex facsimile, communicate with your payroll contact immediately.

2. Verify the tax rate on the state-provided return to the Paychex facsimile. If Paychex does not have the correct rate, communicate the change to your payroll contact immediately.

   Note: Incorrect rates may result in penalties. Paychex does not automatically receive updated SUI rate information from tax agencies and relies on you to notify us about rate changes.

3. Verify the total number of covered employees in the pay period including the 12th of each month on the facsimile and the return. If necessary, correct the number on the return.

4. If the facsimile shows a balance due, enclose a check with the state-provided return made payable to the state agency. Write your SUI ID number on the check.

The information in these materials should not be considered legal or accounting advice, and it should not substitute for legal, accounting, and other professional advice where the facts and circumstances warrant. It is provided for informational purposes only. If you require legal or accounting advice, or need other professional assistance, you should always consult your attorney, accountant, or other professional advisor to discuss your particular facts, circumstances, and business needs.

5. Sign the return and mail it to the agency by the due date. For agency addresses, go to State Agency Addresses - SUI

Alabama

SUI

The Alabama Department of Labor requires that all employers file their UC-CR-4 contribution return and their UC-CR-4A wage detail report through the agency's website. The agency does not accept paper returns. To learn more about Alabama unemployment tax requirements, visit https://labor.alabama.gov/

Alaska

SUI

The Alaska Department of Labor and Workforce Development requires that employee occupational codes and geographic codes be entered on the Contribution Report Form TQ01C.

If you don't have these codes, go to http://live.laborstats.alaska.gov/erg/occmanual.pdf. Report these codes to your payroll contact.

Non-Taxpay

If you have 50 or more employees, or taxable wages in the current or preceding calendar year are $1,000,000 or more, file your Form TQ01C on the agency website. If you do not have all of your employees' occupational codes and geographic codes listed on the Contribution Report Form TQ01C, write them on the return.

Arizona

SUI

The Arizona Department of Economic Security requires that they **receive** returns and remittance by the due date, regardless of the postmark.

Arkansas

SUI

The Arkansas Employment Security Department will not accept Form ESD-ARK-209B returns without a valid, agency-assigned ID number. "Applied for" is not accepted.

Taxpay

Carefully review the Paychex-provided Form ESD-ARK-209B and verify the ID number. If the ID number is missing or "Applied for" is listed, communicate with your payroll contact.

Non-Taxpay

The Arkansas Department of Workforce Services requires the contribution payment amount to be reported with quarterly Arkansas wages. Paychex is no longer able to file quarterly wages for your company if you exceed the 250-employee agency threshold requirement for magnetic media. You can report wages online at https://www.workforce.arkansas.gov/Tax21/Home.aspx

State Updates

California

State Withholding and SUI

California requires **all** employers to file Forms DE 9 and DE 9C electronically and deposit all payroll tax payments electronically. Please note that a valid California EDD tax ID number is required to file electronically.

Taxpay

You aren't required to take any action if you have provided a valid California EDD tax ID, Paychex will file on your behalf.

Non-Taxpay

DE9 Quarterly Reconciliation

File Forms DE 9 and DE 9C electronically and pay your tax payments electronically. You can file and pay by enrolling in e-Services by accessing the California agency website at http://www.edd.ca.gov/Payroll_Taxes/e-Services_for_Business.htm. For further assistance reference the EDD eservices guide at: https://www.edd.ca.gov/pdf_pub_ctr/de160.pdf.

California Quarterly Form DE-88 Electronic Payment

If a quarterly California tax notification is enclosed, use this information when preparing your electronic DE 88 deposit. on the eservices website at: http://www.edd.ca.gov/Payroll_Taxes/e-Services_for_Business.htm

1. In your eservices account under Schedule and Pay:
   a. Deposit Schedule: Choose **Quarterly**
   b. **PAY DATE**, choose the last day of the quarter: **033120**
2. Under Payment Amounts, input the following amounts from the tax notification information sheet:
   a. Unemployment Insurance (SUI Tax)
   b. Employment Training Tax (ETT Tax)
   c. State Disability Insurance (DBL Tax)
   d. Personal Income Tax (State Tax or SIT)
   e. Verify Payment total and submit
3. Print a copy of the deposit for your records.

Colorado

SUI

The Colorado Department of Labor and Employment requires that wage information be reported separately for regular and seasonal employees. Only employers who have been granted seasonal status can report seasonal wages. If you have employees who qualify:

- ❒ As you add new employees, provide names of current qualifying employees to your payroll contact.

Connecticut

SUI

State Updates

Non-Taxpay

The Connecticut (CT) Department of Labor (DOL) no longer accepts or processes paper reports or paper checks.

Please refer to the CT DOL website at www.ctdol.state.ct.us for electronic filing and paying options; or contact the Employer Tax Accounting Unit at 860-263-6470

District of Columbia

SUI

Reporting Hours for SUI

The District of Columbia (DC) Department of Employment Services updated their state unemployment (SUI) reporting requirements; employers must report worked and certain non-worked hours for all employees, including salaried employees. These hours must be reported to the agency every quarter in the quarter when they were paid.

The agency defines hours worked as: “Hour worked is any hour in which the covered employee is engaged in a work activity. The actual number of hours worked by the employee for the quarter shall include paid vacation and holiday hours. When calculating work hours, use only actual hours worked and not hours paid.” If you have any questions about what type of hours to report, talk to your tax advisor or contact the agency directly.

Taxpay

The District of Columbia Department of Employment Services requires you to have an active online account and designate Paychex as your third-party administrator (TPA). You need to activate your account and designate Paychex as your agent.

As part of the requirement, you must upload a Power of Attorney (POA) to the DC SUI Employer Self-Service Portal (ESSP) system before designating Paychex as their third-party agent (TPA). You must complete the POA and upload it to the agency on the same screen as the Agent Designations.

If you don’t file your POA with the agency, we won’t be able to file your returns, and you will be responsible to remit your returns and payments.

To complete the POA:

- Complete your employer specific information at the top of the POA
- In the **functions authorized section, you need to initial (2) Tax matters**
- In the **effective beginning field**, enter your **Paychex start date**
- The **expire on field** should be left blank
- Date and sign the POA
- Upload is as instructed in the ESSP

Washington DC Paid Family Leave

Any employer performing services in Washington, DC and paying state unemployment insurance (SUI) will be required to contribute to paid family leave (PFL) for their employees, including:

- Non-profits that pay SUI taxes
- Household employers that pay SUI taxes

- All employers who pay SUI – there is no employee threshold for eligibility

The Paid Family Leave Act provides up to eight weeks of parental leave to bond with a new child, six weeks of family leave to care for an ill family member with a serious health condition, and two weeks of medical leave to care for one's own serious health condition. Employee benefits will start on July 1, 2020.

These PFL benefits are funded by a quarterly employer tax of .62% of your covered employees' total gross wages. Your quarterly employer contributions are based on employee wages in the quarter. **This is an employer contribution only; employees don't make contributions.** There is no wage base limit for DC PFL like there is for SUI.

For more information, you can go to //dcpaidfamilyleave.dc.gov/

Florida

SUI

The Florida Department of Revenue requires employers with 10 or more employees to file Forms RT 6 and RT 6A electronically, as well as pay their SUI tax using electronic funds transfer (EFT).

Taxpay

If you are using the Taxpay service for Florida SUI and have received correspondence from the Florida Department of Revenue indicating that your account is in "pending" status, please forward the documentation to your payroll contact immediately.

Non-Taxpay

If you have more than 10 employees and you file your Florida quarterly return on paper, you will incur a penalty. You can enroll for e-Services by accessing the Florida website at www.myflorida.com/dor.

Note: If Paychex previously filed the wage portion of Form RT 6A for you, be advised that you are now responsible for filing this form.

If you have employees who earn out of state and Florida wages in the same quarter, the agency requires you to complete Form RT-6NF. The newly revised quarterly report form does not include a line for out-of-state quarter-to-date wage information on the return approved for bulk payroll providers.

Because Paychex is a bulk filer, the reference copy included in the quarter-end package for affected non-Taxpay clients will not reflect the information required for electronic filing. Employers can use the wage information contained on the wage detail reports of any other states where wages may have been earned by an employee, in addition to Florida, within the quarter.

Georgia

SUI

The Georgia (GA) Department of Labor (DOL) requires valid social security numbers (SSNs) on the wage detail report.

Georgia employers are strongly encouraged to register their business online to obtain an account number. This Online Tax Registration System can only be used by employers that have private, agriculture and domestic employment and have not previously registered with GA DOL.

The following business types must continue to complete a paper DOL-1A, Application for GA DOL:

- Tax account or status change

- Nonprofit organizations
- Governmental agencies
- Businesses that change their ownership structure,
- Businesses that merge,
- Businesses that acquire assets from other businesses.

The GA DOL no longer mails rate notices to employers. Rate notices will only be available on the Employer Portal. Go to https://dol.georgia.gov/, select **Employers' tab,** then select **Employer Portal**

Taxpay

It is very important to contact the GA DOL if Paychex has alerted you that your unemployment insurance account is inactive or if your account number is invalid. Failure to do so may result in delays in payment processing. In addition, you may be responsible for filing your quarterly unemployment tax and wage report once you have resolved the issue with your account number.

GA DOL has added a new edit check to their tax and wage report electronic filing process. They will begin rejecting any tax and wage report that is filed with a Federal ID number that they cannot match to the GA DOL system. Paychex will be contacting clients with instructions about how to resolve this. If not resolved, you will be responsible for filing the tax and wage report and making applicable payment to GA DOL.

If Paychex doesn't receive valid SSNs, you will be responsible for remitting your returns and payments.

Household

Non-Taxpay

Georgia household/domestic employers are not required to file quarterly Forms DOL-4 DOL-4B, but must file the annual report, Form DOL-4A. The Georgia Department of Labor mails Form DOL-4A to household/domestic employers in December each year; Paychex does not support this form.
Employers must submit the annual report and payment on or before January 31 of the following year to be considered timely.

Retain the quarterly Forms DOL-4 and DOL-4B supplied to you by Paychex each quarter to help you complete your annual Form DOL-4A.

Hawaii

State Withholding

If you are a Hawaii semi-weekly filer, you are no longer required to file a federal Schedule B (Form 941) quarterly with a breakdown of state tax liability.

If you are a Hawaii semi-weekly filer, you are no longer required to file a federal Schedule B (Form 941) quarterly with a breakdown of state tax liability.

Beginning January 1, 2020, the Department of Taxation requires employers whose withholding tax liability exceeds $40,000 annually to file their tax returns electronically.

- **Taxpay** - You aren't required to take action; Paychex will file your return.
- **Non**-Taxpay – If you meet the requirements, you must file your return electronically at https://hitax.hawaii.gov/_/.

SUI

The Hawaii Department of Industrial Relations requires all employers to file all returns electronically. Employers

can create an online user/login account at https://huiclaims3.hawaii.gov/. By creating an online account, employers can approve and give permission to service companies to file reports, make payments, check tax rates and much more. Paper quarterly reports will no longer be accepted.

- **Taxpay** - You aren't required to take action; Paychex will file your return.
- **Non**-Taxpay – If you meet the requirements, you must your return electronically at https://hitax.hawaii.gov/_/.

  Paychex provides reference only returns to provide the information when filing electronically. This copy should be maintained as your reference copy. **Do not submit the quarterly forms to the agency.** All employers are required to file Forms UC-B6/UC-B6A electronically.

Idaho

SUI

The Idaho Department of Labor agency requires that all SUI wage returns be filed using a web upload method. This requirement includes bulk filers like Paychex.

Taxpay
You aren't required to take any action. Paychex will file your returns.

Non-Taxpay – Paychex provides reference only returns to provide the information when filing electronically. This copy should also be maintained as your reference copy. If you want to file paper returns you must request a waiver to allow paper filing instead of electronic filing from the Idaho Department of Labor prior to filing and hand write your own return. All employers are required to file Forms TAX020 and TAX 026 electronically through the Idaho Employer Portal.

You are required to register to create an online account in the Idaho Employer Portal Use this link to access a user guide for registration e https://labor.idaho.gov/eServices/EmployerPortal/Content/UserGuide.pdf

The following are additional references you can use for the Idaho Employer Portal:

- https://labor.idaho.gov/eServices/EmployerPortal/Links/FAQ
- https://labor.idaho.gov/eServices/EmployerPortal/Login?returnUrl=https%3A%2F%2Flabor.idaho.gov%2Feservices%2Femployerportal

Illinois

State Withholding

Effective first quarter 2020, the following new forms are required to be filed with the IL-941:

- Schedule WC, to report withholding income tax credits
- Schedule P, Illinois Withholding Schedule

The Illinois (IL) Department of Revenue (DOR) does not allow overpayments to be applied on Form IL-941. Amounts reported on Form IL-941 always must be the exact amounts withheld from payees. If the amount reported was more or less than the amount you actually withheld, then you must file an amended return (IL-941X). If you do not make the correction before the end of the calendar year, you must report the amount actually withheld on the W-2 or 1099 forms for the payee to claim on his/her income tax return.

The Illinois Department of Revenue requires all employers, including bulk service providers, to electronically file

Form IL-941, Illinois Withholding Income Tax Return.

Taxpay

Taxpay will continue to file the Illinois Withholding Income Tax Return for Taxpay clients electronically. You aren't required to take action.

Non-Taxpay

You need to register for a MyTax Illinois account if you haven't done so already, and file your returns electronically.

SUI

All monthly wage reports and quarterly contribution/ wage reports must be filed on the MyTax Illinois website.

Employers with 25 or more employees must file electronic returns quarterly Magnetic media such as diskettes, CDs, or cartridges are no longer accepted.

Monthly Wage Reporting

Employers of 25 or more employees are required to file monthly wage reports during Month 1 and Month 2 of the quarter. Month 3 is included with the quarterly SUI and wage report. For additional information, go to http://www.ides.illinois.gov/Pages/Unemployment_Taxes_and_Reporting.aspx.

Taxpay

Taxpay files wage reports for all IL SUI clients with a SUI ID monthly, regardless of a client's threshold. Taxpay clients without an IL SUI ID will be responsible for filing their own monthly wage reports.

Non-Taxpay

You will continue to submit quarterly contribution and wage reports, but must also submit eight additional monthly wage reports. Paychex will provide a Monthly Wage Filing Report in your payroll package with the last payroll of each month for your reference. You can file your reports using the file upload function in the new MyTax Illinois website located at https://mytax.illinois.gov/_/.

Indiana

SUI

SOC Codes for SUI Returns

The Indiana (IN) Department of Workforce Development (DWD) requires that additional information be included with the wage reporting for state unemployment insurance (SUI).
For the IN wage report, clients will need to report the following for each employee:

- The Standard Occupational Classification (SOC) codes; these codes are created by the U.S. Department of Labor, Bureau of Labor Statistics to classify occupations
- The primary work zip code
- Full-time/part-time/seasonal work status

The U.S. Department of Labor, Bureau of Labor Statistics, created these codes to classify occupations, for a full list of these codes, go to https://www.bls.gov/soc/2018/major_groups.htm

For more information about this IN DWD requirement, go to The FAQs at https://www.in.gov/dwd/ess_faq.htm. In preparation for this requirement, for each IN employee you need to:

- Begin to gather the SOC codes, when reporting these numbers to Paychex, you should report the number as **6 digits, without a dash**.
- Begin to gather each IN employee's primary work location address for Core Advanced and the zip code for Preview, and
- Provide Full-Time/Part-Time/Seasonal work status

Seasonal Employers

You're considered a seasonal employer by the agency if they have provided you with documentation stating you are approved and have been assigned a specific 2-digit code. Beginning in first quarter 2019, we will need to include that code on your return. Please report that code to your payroll representative. Also, you'll need to let us know if any employees on your payroll are **not** seasonal.

Assigning Paychex as Third Party Administrator (TPA)

You are already able to assign Paychex as a TPA with the IN agency; if you haven't done so, please set up the TPA as soon as possible.

Previously, it was a "nice to have" if we have your Power of Attorney on file. With the filing changes it is necessary for you to assign us as a TPA to be able to work with the agency on your behalf in case you are ever in a late filing/amended return situation. You must first register for an UpLink account before assigning Paychex as a TPA. Attached are instructions about how to register for the UpLink account and how to assign Paychex as a TPA.

Iowa

State Withholding

All employers are required to file their Forms W-2 electronically. For more information, refer to the Iowa Department of Revenue Electronic Reporting of W-2s.

SUI

The Iowa Workforce Development Department requires employers to report wages by Reporting Unit. If you have multiple worksite locations, wages should be reported separately by Reporting Unit number, or worksite. The Reporting Unit number used should be the number reported on the Multiple Worksite Report. If you have multiple worksites, report all Reporting Unit numbers to your payroll contact immediately.

Non-Taxpay

All employers and third-party providers are required to use https://www.myiowaui.org/UITIPTaxWeb/ to file quarterly reports and submit new employer registrations. Paper quarterly reports will no longer be accepted.

Kansas

SUI

Non-Taxpay

The Kansas Department of Labor requires any employer with an identification number to file electronically. Information about web filing can be obtained at www.dol.ks.gov, or by calling 785-296-5027.

State Updates

Kentucky

SUI

Kentucky requires employers with 10 or more employees to file Form UI-3, Quarterly Unemployment Wage and Tax Report, electronically.

Non-Taxpay

To ensure that appropriate payment and filing requirements are met and to learn more about the Kentucky unemployment insurance tax filing requirements, visit https://kewes.ky.gov.

Click Submit Quarterly Tax Report to access the Account Login Page. If you need a password, email your request to des.uit@ky.gov or call 502-564-2168.

Louisiana

State Withholding

Non-Taxpay

The Louisiana Department of Revenue doesn't accept paper remittances for semi-monthly filers; therefore, if you are a semi-monthly filer, Paychex will not be able to provide an agency-ready quarterly L-1 return for you to sign and file. We will provide you with a reference copy return as part of our service. Please note this return is for reference purposes only and is not file-ready.

Employers must file quarterly information using the Internet-based filing system on Louisiana Taxpayer Access Point. This is also the preferred method for monthly and quarterly remitters. Once you have registered and are ready to file, enter the information provided on your reference copy of the L-1 return into the website. Instructions for Internet registration and filing can be found at http://www.rev.state.la.us/Businesses

SUI

The Louisiana Workforce Commission requests that Standard Occupational Classification (SOC) codes be reported in SUI wage files. The U.S. Department of Labor, Bureau of Labor Statistics, created these codes to classify occupations.

- ❑ Assign an SOC code to each employee you have and provide this information to your payroll representative. You can find SOC code titles and descriptions by accessing the Bureau of Labor Statistics website at https://www.bls.gov/soc/2010/2010_major_groups.htm#11-0000. Use the six-digit code that best describes your employees' work activities.
- ❑ If you have already provided SOC codes for employees who have changed job functions, please report this change to your payroll representative.
- ❑ The LWC sends emails to obtain missing SOC codes not reported on your quarterly SUI returns. If SOC data is not reported to LWC, you will continue to receive this type of email each quarter requesting you include SOC codes on future SUI returns.
  If you provide Paychex with the SOC codes for your employees, we'll add all the codes on your payroll account and include the information as required on your SUI returns.

Non-Taxpay

The Louisiana Workforce Commission requires all employers to file contribution (LWCES-4) and wage detail continuation (LWCES-61) return information using their online system. To learn about online filing requirements, go to https://laors.laworks.net/employerportal/anonymoususerscreens/.

Maine

State Withholding and SUI

State Updates

The Maine Revenue Services and the Maine Department of Labor have separated the filing of their quarterly returns. If you are a SUI exempt, not-subject, withholding-only employer, or anyone with Maine withholding, you should use Form 941-ME. SUI/Wage clients should use Form ME UC-1.

Seasonal Employers:
You're considered a seasonal employer by the agency if they have provided you with Form Me. FX-25 (Request for update of seasonal operation). The agency will send the form in December asking for information for the following year. The agency will need opening and closing dates of your seasonal business. Failure to reply will result in your account being classified as non-seasonal for the year.

To ensure that a payment was received or to inquire about other matters, you can contact the tax agencies as follows:

SUI

Maine Department of Labor
51 Commerce Drive
Augusta, ME 04330
207-621-5120
https://www.maine.gov/labor/
https://www.maine.gov/reemployme

State Withholding

Maine Revenue Services
51 Commerce Drive
Augusta, ME 04330
207-626-8475
www.maine.gov/revenue

If you need to contact the IRS office in Maine, use the following information:

Internal Revenue Service
800-829-4933
www.irs.gov

EFTPS
800-555-4477
www.eftps.com

Non-Taxpay

If your business is SUI exempt, not subject, withholding only, or you file Maine withholding, use Form 941-ME. Maine SUI/Wage clients should file Form ME UC-1. If you are not on our Taxpay service, Paychex will provide agency-ready returns for you to sign and file, as well as for your records. With these documents, you have two options for filing Forms 941-ME and Form ME UC-1.

Option 1 - File the Return on Paper

1. If the return shows a balance due, enclose a check made payable to Maine Revenue Services. Write your state ID number on the check.
2. Make a copy of the completed return for your files.
3. Sign the return and mail it to the agency with any payment on or before the due date.

   Note: Do not staple the pages.

Option 2 – File Electronically

Using the information provided on your agency-ready return sent by Paychex, you can enter the data required on the Maine website; if you use this option, you are not required to file the paper returns supplied. For information about filing using the Maine website, please refer to the following:

ME SUI - https://www.maine.gov/reemployme
ME State - http://www.Maine.gov/revenue/netfile/gateway2.htm.

Maryland

SUI

State Updates

The Maryland Department of Labor and Licensing requires employers with 100 or more employees to electronically file SUI returns, Forms DLLR/OUI 15 and DLLR/OUI 16, through the agency website.

Taxpay

You aren't required to take any action. Paychex will file your returns.

Non-Taxpay

If you have 100 or more employees, file Forms DLLR/OUI 15 and 16 online at the agency website at: https://secure-2.dllr.state.md.us/webtax/welcome.aspx Employers reporting for more than 5000 refer to the agency website at: http://www.dllr.maryland.gov/employment/uitaxftp.shtml for instructions. If you are required to file electronically, but file on paper, you may be assessed a penalty.

Massachusetts

EMAC

All Massachusetts (MA) employers subject to SUI with more than five employees are responsible for the Employer Medical Assistance Contribution (EMAC) as follows:

Description	Percent
Newly-Liable Employers First and Second Year (24 months)	Exempt
Third Year	0.12%,
Fourth Year	0.24%
Fifth Year and Subsequent Years	0.51%

All payments will be calculated using the SUI taxable wage base; the 2020 wage base is $15,000.

Taxpay

You must assign the correct TPA in the QUEST system, or Paychex will be unable to file returns and payments on your behalf.

Non-Taxpay

The Massachusetts Department of Unemployment Assistance (DUA) requires **all** Massachusetts employers, regardless of subjectivity, to electronically file their quarterly EMAC tax and wage data via the MA QUEST system. **Paper returns are no longer accepted.** You must activate your QUEST account in order to file quarterly wages.

You will now receive only one facsimile that includes filing information for the MA state unemployment return, the MA EMAC (Health) return, and the wage detail return. The new facsimile contains all the information you need to remit your payments and returns online. Report your Massachusetts unemployment tax and EMAC tax rates to your payroll contact immediately.

EMAC Supplement Tax – this tax is no longer in effect starting first quarter 2020.

Massachusetts Paid Family and Medical Leave

State Updates

Starting in 2021, Massachusetts will offer paid family and medical leave benefits to eligible workers. The Massachusetts Paid Family and Medical Leave (PFML) program will be funded by premiums paid by workers and certain employers through payroll deductions, beginning on October 1, 2019. Depending on the makeup of your workforce, you may be responsible for remitting contributions for both Massachusetts W-2 employees (full-time, part-time, seasonal) and Massachusetts 1099-MISC contractors.

Counting Covered Individuals
It will be your responsibility to inform us whether your 1099-MISC contractors need to have the MA PFML premium withheld. Paychex will not make this determination for you. Your choice for withholding on your contractors, once made, will apply to all your 1099-misc contractors in Massachusetts. The average size and configuration of your workforce (Massachusetts W-2 employees and Massachusetts 1099-MISC contractors) for the previous calendar year will determine whether 1099-MISC contractors are covered for the current year. If you need clarification and guidance about counting covered individuals, go to the to the MA PFML website at https://www.mass.gov/info-details/counting-the-covered-individuals-in-your-workforce-under-the-pfml-law

These premiums are split into two parts, Family Leave and Medical Leave. The Family Leave portion is 17.5 percent of the total premium and paid 100 percent by the employee. The Medical Leave is 82.5 percent of the total premium and split between the employee and the employer with 40 percent paid by employee, 60 percent paid by the employer (where applicable). The employer can elect to cover some or all the employee portion of both the family and medical premiums.

For more information, go to https://www.mass.gov/orgs/department-of-family-and-medical-leave.

If You Already Offer Family and Medical Leave Benefits
If you are already offering family and medical leave benefits to your employees, you will be able to apply for annual exemptions from making contributions for both medical leave and family leave if you offer a private plan option that is at least as generous as what is required under the PFML law. If your business receives this exemption your employees will not be covered by the state PFML plan. You'll need to let your payroll service provides know if you are exempt from the state MA PFML program.

Returns and Payments

Taxpay Clients
Your business will need to register for PFML using your existing MassTaxConnect account. The steps for registration can be found on the Mass.gov website under the Employer's Guide to Paid Family and Medical Leave section.

To ensure that Paychex can provide you with service for your MA DOR/PFML account in the future we also suggest that you register Paychex as your PTP (Professional Tax Preparer) on the Mass.gov site using the attached instructions.

Notifying W-2 Employees/1099-MISC Contractors
Massachusetts employers are required to notify their workforce about the state's PFML program, including its benefits and protections that apply to them. This notification includes:

Workplace Poster
All Massachusetts employers must display the Paid Family and Medical Leave mandatory workplace poster prepared or approved by the Department of Family and Medical Leave (DFML) that explains the benefits available to their workforce under the PFML law. They must post this poster at their workplace in a location where it can be easily read.

The poster must be available in English and each language that is the primary language of five or more individuals in their workforce if such translations are made available from the Department of Family and Medical Leave (DFML).

Written Notice Requirements

State Updates

Employers and Covered Business Entities are required to provide written notice to their current workforce of PFML benefits, contribution rates, and other provisions as outlined in M.G.L. c. 175M sec. 4.

- Employers may download a template of this notice provided by DFML or create their own with all of the required elements. Sample notices are available on the state's website. The current version is provided below:
  - W-2 employee notice - https://www.mass.gov/doc/employer-notice-to-employee
  - 1099-MISC notice - https://www.mass.gov/doc/employer-notice-to-self-employed-individual

For more information about the notice, click here.

Employee Benefits

Eligible employees may be entitled to receive benefits for qualified leaves starting in 2021 under the Massachusetts PFML program. For more information about employee benefits, click here.

Michigan

SUI

The Michigan Unemployment Insurance Agency will continue to maintain two different wage bases for employers based on payment history. The maximum annual wage that employers must pay state unemployment insurance (SUI) taxes is $9,000 for employers who weren't delinquent in the payment of unemployment contributions, penalties, or interest. Employers that have any outstanding debt over $25.00 or any unfiled returns must pay state unemployment insurance (SUI) taxes using the maximum annual wage base of $9,500.

Employers must report if their 2020 wage base if different than their 2019 wage base to their specialist.

The Michigan Unemployment Insurance Agency ***requires*** all employers to file the Employers' Quarterly Wage/Tax Report, Form UIA 1028 electronically through their website. Paper forms will no longer be accepted by the agency. For more Information about these requirements visit the MiWAM website at http://www.michigan.gov/uia/.

Non-Taxpay

All employers are required to file Form UIA 1028 the Employer's Quarterly Wage/Tax Report electronically through the Michigan website, paper filing is no longer accepted.

- Michigan requires a SSN for each employee reported on Form UIA 1028.
  Note: If this information is missing, the state will assess penalties for each employee.
- All Michigan employers must file Form 1028 electronically. You can find information regarding registering your account and filing the Form 1028 electronically at: http://www.michigan.gov/statelicensesearch/0,1607,7-180-24785-244884--,00.html

Minnesota

SUI

All Minnesota employers who are subject to SUI tax are required to file quarterly SUI returns electronically.

Non-Taxpay

Facsimiles of the Minnesota quarterly SUI return (Form DEED-1) are generated for non-Taxpay Minnesota clients who are subject to SUI tax. All Minnesota employers are required to electronically file this information with the Minnesota Department of Employment and Economic Development. If you file on paper, the agency may assess penalties of up to $25.00 per employee and a $250.00 processing fee. For information on electronically filing the Minnesota return, refer to www.uimn.org.

Mississippi

SUI

State Updates

All Mississippi employers who are subject to SUI tax are required to electronically file quarterly SUI and wage returns.

- **Taxpay** – Returns are already filed electronically.
- **Non-Taxpay** – Facsimiles of the Mississippi quarterly SUI and wage returns are generated for non-Taxpay Mississippi clients who are subject to SUI tax. All Mississippi employers are required to electronically file this information at www.mdes.ms.gov .

Missouri

SUI

The electronic filing requirement is for employers with 50 or more employees.

- **Taxpay** – Returns are already filed electronically.
- **Non-Taxpay** – Employers are able to file returns via the UInteract (https://uinteract.labor.mo.gov/tax/home.do online portal.

Montana

SUI

Non-Taxpay

The Montana Department of Labor and Industries still accepts paper returns and checks; however, if you are paying by paper and check you must also submit a voucher. The voucher can be printed once you establish a log-in at https://uieservices.mt.gov/. On this website you may also pay by ACH debit or credit card.

Nebraska

State Withholding

The Nebraska Department of Revenue will mail the Nebraska Withholding Return, Form 941N to all Nebraska taxpayers. Check Line 12 to determine if a previous balance or credit exists on your account. This information must be relayed to your payroll contact immediately so an accurate quarterly return can be filed on your behalf.

Taxpayers who made payments of $5,000 or more for sales and use tax, withholding, or corporat**e** tax programs in any prior calendar year will be required to make all payments to the tax program electronically.

Taxpay

You meet these requirements because Paychex remits all your payments and returns electronically.

Non-Taxpay

For more information about meeting the electronic filing requirement, go to http://www.revenue.ne.gov/electron/mandate_info.html.

SUI

A second wage base will be in effect for 2020. All employers in Category 20 (having the highest SUI rate of 5.4%) will be assigned a wage base of $24,000. All other employers in Category 1-19 will be assigned a wage base of $9,000.

State Updates

All Nebraska employers subject to unemployment tax are required to file quarterly SUI returns electronically. The Nebraska Workforce Development Department will no longer accept these forms if there is an invalid or missing SUI rate, ID, or employer name. In these cases, the returns will be rejected, and employers will be subject to penalties and interest that may be assessed as a result.

If you are not required to file your return electronically, compare the Forms UI 11T and 11W provided by Paychex to the form provided by the state.

- If there is a discrepancy, transfer all appropriate information supplied on the Paychex return to the state-provided return. Make a copy of the completed return for your records and file the state-provided return along with any contributions due. Communicate the discrepancy to your payroll contact.
- If there are no discrepancies, sign the Paychex-provided return and file it with any contributions.

Taxpayers have the option of reporting the number of hours paid and primary job title for each employee to the paper wage detail and/or electronic wage report.

Taxpay/Non Taxpay:

Paychex will be adding these two new fields to the return to meet the new specifications, however, because they are optional, we will not be populating these two data elements at this time.

Nevada

Modified Business Tax

The Nevada Modified Business Tax (MBT) will be calculated differently for businesses other than financial institutions. The rate of 1.475 percent will remain intact, but tax will be calculated on wages paid by the business each calendar quarter in excess of ***$50,000***. If Paychex prepares your Nevada Modified Business Tax return, report employer-paid health care amounts to your payroll contact prior to the quarter-end deadline date.

MBT Return General Business

Changes have been made on the Modified Business Tax Return General Business

- The tax calculation is based on wages over $50,000.
- The rate is 1.475 percent

MBT Return Financial Institutions

If your business is subject to the Net Proceeds of Mines Tax, you must remit the Modified Business Tax Return Financial Institutions
What this means to you:

- ❑ You must pay MBT of two percent on all wages.
- ❑ You need to notify Paychex that you need to remit the Financial Institutions Return; we have no way of knowing if you are subject to the Net Proceeds of Mines Tax.
- ❑ If you are not sure if your business is subject to the Net Proceeds of Mines Tax, contact your tax advisor or the agency directly.

MBT Tax Credit for Employers Who Need to Pay Nevada Commerce Tax

If You Are Required to Remit the Nevada Commerce Tax
Nevada implemented a new Commerce Tax which is an annual tax imposed on the Nevada gross revenue of each entity doing business in the state. The Commerce Tax applies to businesses with gross revenue of 4

million dollars or more in a fiscal tax year.

The Commerce Tax is not a payroll tax and Paychex will not be preparing or filing these returns; however, eligible employers can now take a credit towards their Modified Business Tax (MBT); Paychex does report this tax for you and will support this new tax credit.

Who is eligible for the Nevada Commerce tax credit? You may be eligible for a tax credit to your MBT tax if your business has 4 million dollars in annual fiscal year revenue and pays $50,000 or more in wages each quarter.
What is the tax credit towards the MBT? 50 percent of the Commerce Tax paid by your business for the previous Nevada fiscal tax year may be used as a tax credit towards MBT. The Nevada fiscal tax year is July 1 through June 30, including the last two quarters of one year and the first two quarters of the next.

Can you give me an example?

Fiscal Year for Commerce Tax	When to take the MBT Credit
2019 – third and fourth quarters 2018 and first and second quarters 2019	Third and fourth quarters 2019 and first and second quarters 2020.
2020 – third and fourth quarters 2019 and first and second quarters 2020	Third and fourth quarters 2020 and first and second quarters 2021.
2021 – third and fourth quarters 2020 and first and second quarters 2021	Third and fourth quarters 2021 and first and second quarters 2022

What if my credit is more than my MBT tax? The credit carries over from quarter to quarter, but must be used in the first four quarters after the fiscal tax year. In the previous example, if you still had a credit after second quarter 2020 for fiscal year 2019, you would lose the rest of the credit.

What will Paychex do once I send you the credit amount? Paychex will apply the credit to your MBT payment and carry the amount over as necessary. It is important that you report the credit to us as soon as possible so we can apply it to the applicable quarters.

Can I get a refund instead of applying the credit to my MBT tax payment? No, the credit must be applied to current or future tax due.

Where can I get more information about this tax credit? You can access a frequently asked questions document on the agency's website at https://tax.nv.gov/Commerce/MBTCreditFAQs/

Taxpay

You must report the tax credit to Paychex; the agency doesn't send this information directly to Paychex

Non-Taxpay
It is best if you report this information to Paychex so we can show it on your return and track it for you. It is not required; you can update your returns and track the credit.

SUI

All Nevada employers are required to file and pay their Employer's Quarterly Report (Form RPT3795) and the SUI Wage Report (Form NEW0098) electronically. The agency will no longer accept paper returns.
To learn more about the Nevada tax filing requirements, visit http://ui.nv.gov/ess.html.

Taxpay

You aren't required to take any action; Paychex will file your return.

State Updates

Non-Taxpay
You're required to file the Employers Quarterly Report (RPT3795) and Nevada Wage Report (NEW0098) electronically.

New Jersey

SUI

Effective January 1, 2020, the Family Leave Insurance/Temporary Disability Insurance(FLI/TDI) taxable wage base will be calculated separately from the SUI taxable wage base. The calculation for the FLI/TDI taxable wage base will change from 28 times the state average weekly wage (SAWW) to 107 times the SAWW.

To learn more about the New Jersey tax filing requirements, visit https://www1.state.nj.us/TYTR_BusinessFilings/jsp/common/Login.jsp?processType=RETURN.

New Jersey requires a valid social security number (SSN) and weeks-worked number for each employee whose wages are reported on Form WR-30. If this information is missing, the state may assess penalties of up to $25.00 per employee. Report missing SSNs and/or weeks worked to your payroll contact.

Review the Base Weeks column. If Paychex did not issue any checks for an employee, we cannot calculate the weeks worked for the wages paid. If an employee has wages but no weeks worked, enter the number of weeks worked during the quarter when the wages for the week were at least 20 times the minimum wage in a week.

New Mexico

State Withholding

The New Mexico (NM) Taxation & Revenue Department has moved to a new CRS e-filing system for withholding returns.

Taxpay

You will be included in a bulk upload file through the new TAP system and no action is necessary.

Non-Taxpay

NM employers attempting to individually file their returns on the State e-filing services site will now be redirected to the new Taxpayer Access Point (TAP) site at https://tap.state.nm.us. Employers will have the ability to maintain accounts and file CRS returns.

SUI

The New Mexico (NM) Department of Workforce Solutions (DWS) requires that employers submit all SUI tax payments electronically and by the last day of the month following the end of the quarter. All Paychex payments are sent electronically by ACH Credit each quarter. When the bank releases the tax funds to the agency on the due date, it can take a day or two for the tax funds to post to the individual employer accounts.

NM DWS has an automatic notice generation process that could generate a "Notice of Amount Due" to employers based on whether or not the payment has been posted to the individual accounts. To avoid having these automatic notices generate for our clients, we have modified the due date on our payment file so that it processes two banking days prior to the actual tax payment due date.

State Updates

Taxpay

This will not affect when we debit funds from your bank account. We have already collected these amounts from your account by the time we process your payment. You will see the payment due date change on your returns and Outstanding Tax Liability Reports.

Non-Taxpay

You will see the payment due date change on your returns and Tax Deposit Notices. Your first quarter 2020 payment will show as being due on **Tuesday, April 28, 2020**; you will have until **Thursday, April 30, 2020**, to make the payment.

SUI, State Withholding, and Workers' Compensation

The New Mexico Department of Labor has partnered with the Tax and Revenue Department and the Workers' Compensation Administration to jointly report state unemployment wages, state withholding, and workers' compensation fees on the New Mexico quarterly contribution and wage report, Forms ES903A and ES903B.

Non-Taxpay

You must electronically file the data on Forms ES903A and ES903B: Using the information provided on your return sent by Paychex, you can enter this data as required and file through your Employer Account in the New Mexico Department of Workforce Solutions website. You are longer required to file the paper returns supplied. For information about filing using the site https://www.dws.state.nm.us/

New Mexico mandates that filers report the Workers' Compensation Fee Due for each employee on the quarterly Form ES903B (wage continuation sheet), and totals on Form ES903A. Review column 15 on Forms ES903A and ES903B to ensure that the workers' compensation fees are accurate for each employee. This fee is either a $4.30 flat fee per employee, or zero. Please remember that if an employee was not employed on the last working day of the quarter, the $4.30 fee is not required to be reported, and the ES903B report should reflect $0.00 for that employee.

- Review the following exceptions to the current reporting of the Workers' Compensation Fee Due on Form ES903B.
- If any exceptions are identified, report these to your payroll contact, who can provide assistance regarding adjustments to Forms ES903A and ES903B.

New Mexico SUI allows employers to report any employee out-of-state wages earned on the Out-of-State Gross Wages return. The agency only accepts this return filed on paper; this return is due within 30 days after the end of the quarter.

New Mexico Workers' Compensation Fee Exceptions

Three or More Employees

If three or more employees were employed on the last working day of the quarter and are reporting wages in the quarter, a $4.30 flat fee will be reported for each employee, and totaled for all employees for that client.
Exceptions

- $0.00 should still be reported in cases where the only employees are domestic servants, real estate salespersons, or farm and ranch laborers, and the business does not elect coverage.
- In some circumstances, an executive employee of a corporation or a limited liability company may exempt himself or herself from coverage under the company's policy. If an executive is exempted from

the policy, the $4.30 fee should not be reported. Although this employee would report $0.00, they would still count toward the threshold of three, where if met, the other two employees would be required to

Fewer Than Three Employees

If less than three employees were employed on the last working day of the quarter and are reporting wages in the quarter, $0.00 will be reported for each employee, and totaled for all employees.

Exceptions

- All Construction Industry employees are required to report the $4.30 fee, regardless of the number of employees of the business.
- Even if a business has less than three employees and is not required to have coverage, they may still elect to have workers' compensation coverage. If you have chosen to provide coverage, you must pay the $4.30 fee per employee.

Note: The workers' compensation fee is also reported on Form WC-1 and will continue to be paid separately from the totals reported on the ES903 forms. You must continue to complete the New Mexico Workers' Compensation Fee Return, Form WC-1, and file the return, along with any necessary payment, directly to the New Mexico Taxation and Revenue Department.

New York

SUI and State Withholding

The New York State Department of Taxation and Finance requires all employers to file returns electronically. In addition, filings without valid identification numbers and employee social security numbers will not be accepted.

Taxpay

Paychex will file returns and remit deposits for all SUI liable Taxpay clients with a valid New York Unemployment ID number. Accounts with "applied for" as the ID will no longer be accepted. SUI Reimbursable and Not Liable employers will continue to be filed for withholding only.

Non-Taxpay

Paychex cannot provide non-Taxpay clients with signature-ready Forms NYS-45 and NYS-45-ATT; however, you can use the data on the reference copy provided in the quarterly package to enter your quarterly reporting information. Refer to http://www.tax.ny.gov/online for more information on filing returns electronically.

Withholding tax filers whose aggregate tax withheld for the previous tax year is $100,000 or more must enroll in the **PrompTax** program. Form TR-370.1, Notification of Required Participation, will be mailed to you if you are required to participate in the PrompTax program. Within 20 days of the postmark of the notification, you must enroll online at www.tax.ny.gov/bus/prompt/default.htm.

You will receive confirmation of enrollment, including a six-digit access code, details of your payment option and start date, and an eight-character password (mailed separately) once enrollment is complete.
Report your six-digit access code to your payroll contact and call us if you require further assistance.

Employer Compensation Expense Program

The New York Employer Compensation Expense Program requires all employers to pay and file all returns electronically.

- **Taxpay** – Paychex will file returns and remit deposits for all Taxpay clients who have elected into the Employer Compensation Expense Program.

- **Non-Taxpay** – Paychex can't provide non-Taxpay clients with a signature-ready Form EC-100; however, you can use the data on the reference copy provided in the quarterly package to enter your quarterly reporting information online. Refer to https://www.tax.ny.gov/online/ for more information on filing returns electronically.

North Carolina

State Withholding

The North Carolina Department of Revenue will require all employers to file all annual returns electronically (1099, W2 and NC-3).

North Carolina requires every employer closing its business to file Form NC-3 (Annual Withholding Reconciliation) within 30 days of the last payment of wages to employees. This must be filed electronically at https://www.ncdor.gov/taxes/withholding-tax/enc3 or could result in a penalty.

New SUI Reimbursable Employers

Newly liable nonprofit and governmental reimbursable accounts will be given a tax rate of 1 percent for the first four quarters after their liability date.

Non-Taxpay

These amounts will be reflected on your quarterly wage return.

North Dakota

SUI

Non-Taxpay

All North Dakota employers must file Form SFN41263 and quarterly contribution and wage reports electronically.

Job Service North Dakota accepts electronic reports by several methods, including their Internet reporting tool UI EASY at https://apps.nd.gov/jsnd/uiiatax/login.htm.

Other electronic methods include magnetic tape, diskette, CD, and secure FTP. These methods require wage and employee information to be submitted in a specific file format. Additional information regarding file formats and submissions can be found at http://www.jobsnd.com/sites/default/files/elecrpt.pdf.

Ohio

SUI

The Ohio Department of Job and Family Services requires all employers to file their quarterly contribution and wage reports electronically.

Taxpay
You aren't required to take any action. Paychex will file your returns.

Non-Taxpay

State Updates

The employers may file their quarterly reports using the Employer Resource Information Center (ERIC) at https://eric.ohio.gov/. Employers must establish an account on ERIC to ensure they can file the returns electronically. The quarterly contribution and wage reports for Taxpay clients will be filed electronically.

For technical assistance with the Employer Resource Information Center, employers can contact ERIC System Support at 614-466-2319, ext. 22484, or AskERIC@jfs.ohio.gov.

State Withholding

The Ohio Department of Taxation requires all employers to electronically file and pay withholding tax and school district withholding tax returns through the Ohio Business Gateway. At this time, the Ohio Department of Taxation is enforcing the mandate and will not accept any paper filing. Employers with an OBG account will be able to access their filing and payment history in addition to other account services. To establish an account on the Ohio Business Gateway, employers can visit https://ohiobusinessgateway.ohio.gov/OBG/Membership/Security.mvc/Login#MainContainer

Oklahoma

SUI

The Oklahoma Employment Security Commission (OESC) is enforcing the requirement for all employers to file their Employer's Quarterly Report, Form OES-3, electronically. To learn more about the OESC filing requirements, visit https://www.ok.gov/oesc_web/ and https://eztaxexpress.oesc.state.ok.us/.

Taxpay

You aren't required to take any action. Paychex will file your returns.

Non-Taxpay
Employers can electronically file their returns through the OESC EZ Tax Portal at:
https://eztaxexpress.oesc.state.ok.us/

Oregon

State Withholding - Statewide Transit Tax

Employers must withhold the Statewide Transit Tax, one-tenth of 1 percent on wages of Oregon residents and non-residents who perform work in Oregon.

Note: This tax isn't related to the OR Lane or TriMet transit payroll taxes paid by some employers.

For more information, go to the Oregon DOR website at http://www.oregon.gov/DOR/programs/businesses/Pages/statewide-transit-tax.aspx

State Withholding, SUI, Workers' Compensation

Taxpay

- Check the pre-printed Form OQ that you received from the state to verify that your federal employer identification number (FEIN) number is correct at the Department of Revenue.
- If your FEIN is incorrect on the state pre-printed form, submit a Change in Status Report to the state as instructed on Form OQ, and forward the correct number to your payroll contact.

Non-Taxpay

State Updates

Check the state pre-printed Form OQ to verify that your FEIN is correct at the Department of Revenue. If your FEIN is incorrect on the state pre-printed form, submit a Change in Status Report to the state as instructed on Form OQ and forward the correct number to your payroll contact.

Household Employers

Oregon allows and encourages household employers to file quarterly Forms OQ and 132 instead of the annual Forms OA-Domestic and 132-Domestic. This will allow for more accurate reporting of your payroll records, and will reduce the risk of manual errors when transferring information from the Forms OQ and 132 to the annual domestic forms at the end of the year. Household employers should register with Oregon as quarterly filers each year.

Non-Taxpay

Paychex will provide agency-ready returns quarterly for you to sign and file, as well as copies of the returns for your records.

Pennsylvania

State Withholding

Non-Taxpay

The Pennsylvania Department of Revenue does not accept paper returns for certain filers; therefore, Paychex does not provide agency-ready quarterly returns for you to sign and file. Instead, we provide a facsimile sample copy return for you as part of our service. Please note the facsimile sample copies are for reference purposes only and are not file-ready.

Use the information on the Paychex facsimile return to report your PA-W3 return through the Internet-based e-TIDES filing system. If you have not previously registered, you need to do so in order to file. Instructions for Internet registration and filing can be found at https://www.etides.state.pa.us/.

SUI

Non-Taxpay

The Pennsylvania Department of Labor and Industry requires all employers to file contribution (UC-2) and wage detail (UC-2A) return information using their online Unemployment Compensation Management System. For information about filing requirements go to www.dli.pa.gov.

Puerto Rico

State Withholding

The Puerto Rico Department of Treasury requires all employers to file withholding taxes through the tax filing system, SURI (Sistema Unificado De Rentas Internas) at https://suri.hacienda.pr.gov/_/.

SUI

The Puerto Rico Department of Labor and Human Resources requires all employers to file the quarterly contribution and wage reports through the Employer Portal at https://patronos.trabajo.pr.gov/patronos/acercade.aspx?Id=228&M=286&F=12.

Rhode Island

SUI

Non-Taxpay

The Rhode Island Division of Taxation requires employers with 25 or more employees to file contribution returns

(Form TX-17) electronically, in addition to the electronic filing of wage reports. Paychex files Rhode Island wage detail information for **all mandated employers** on magnetic media.

If you employ 25 or more employees, you are required to file your contribution return Form TX-17, Quarterly Tax and Wage Report, electronically through the Rhode Island website. Due to the new mandates and a declining employee threshold, it is strongly encouraged that you **file electronically** to remain in compliance.

To file electronically, visit the Rhode Island website at: https://www.ri.gov/taxation/tx17/. If you have any questions call the Rhode Island Division of Taxation, Employer Tax Section, at 401-574-8700, option 1 or 2.

State Tax Withholding

If you are required to collect and remit sales and use tax to the state of Rhode Island and have average monthly sales and use tax liability of two hundred dollars ($200) or more per month, **you are now required to remit state tax by electronic funds transfer or other electronic means defined by the tax administrator**.

If you meet the requirement but fail to pay the tax by electronic means you will be assessed a penalty of 5% of the withheld tax payment, or $500; whichever is less. Also, $50 will be added to your tax amount due for failure to file electronically.

- Taxpay - We have you covered! We've adjusted our Rhode Island state withholding filing frequencies to comply with agency requirements, have updated the return, and already electronically file your tax payments.
- Non-Taxpay - We will prepare your tax notices and returns according to the new requirements; you'll need to remit your payments electronically.

Tennessee

SUI

The Tennessee Department of Labor requires all employers to file their quarterly Premium and Wage Reports electronically.

Taxpay

Paychex filed the original return on your behalf as part of your Taxpay Service.

Non-Taxpay

The Tennessee Department of Employment Security requires all employers to file their quarterly wage reports electronically. The agency will no longer accept paper returns. Additional information about online services are available at https://tnpaws.tn.gov/Forms/Welcome.aspx.

Texas

SUI

The Texas Workforce Commission requires all employers to file the Employer's Quarterly Report, Form C-3, electronically and remit any payments electronically. To learn more about the Texas Workforce Commission filing requirements visit http://www.twc.state.tx.us/ui/tax/emtaxinfo.html.

Taxpay

State Updates

Paychex will file returns and remit deposits for all Taxpay clients with a valid TWC ID using an electronic upload process. Accounts with "applied for" as the ID will not be accepted.

Non-Taxpay

Paychex can't provide non-Taxpay clients with signature-ready Forms C3 and C4; however, you can use the data on the reference copy provided in the quarterly package to enter your quarterly reporting information. Refer to http://www.twc.state.tx.us for more information on filing returns electronically.

Utah

State Withholding

Non-Taxpay

The Utah State Tax Commission requires The Annual Reconciliation TC-941R to be combined with the Quarter Reconciliation TC-941E and must be filed electronically. We will provide you with a reference copy return as part of our service. Please note this return is for reference purposes only and is not file-ready You can use the information on the return to file online at: http://www.tax.utah.gov/withholding/. The Tax Commission will no longer accept paper copies of the return.

SUI

The Utah Department of Workforce Services requires the Quarterly Contribution Report Form (33H) and the Quarterly Wage Listing Form (33HA) to be filed electronically We will provide you with a reference copy return as part of our service. Please note this return is for reference purposes only and is not file-ready. You can use the information on the return to file online at: https://jobs.utah.gov/UI/Employer/EmployerHome.aspx
The Department of Workforce Services will no longer accept paper copies of these returns

- **Taxpay –** You aren't required to take action; Paychex files your return electronically.
- **Non-Taxpay** – You need to remit your quarterly returns and payments using the website at https://jobs.utah.gov/UI/Employer/EmployerHome.aspx

Non-Taxpay

All Utah reimbursable employers must file Form 794, the Utah Department of Workforce Services Insured Employment and Wage Report. Paychex provides you with the Utah "Multiple Worksite Report" so you can complete the Utah Department of Workforce Services Insured Employment and Wage Report, Form 794.
To complete the form:

1. Transfer the information from the Paychex "Multiple Worksite Report" to the state-provided return.
2. Make a copy of the completed Form 794 for your files.
3. Sign the return and mail it to the agency on or before the due date.

Vermont

State Withholding

The Vermont Department of Taxes requires the Quarterly Withholding Reconciliation return (Form WHT-436) to be filed. This return will be created by Paychex for all Vermont employers.

The agency is requiring that the number of full time (FT) employees and part time employees (PT) that are working as of the last day of the quarter are reported on the return. Vermont is following the Internal Revenue Service definition of Full Time employee:

"A full-time employee is an employee who is employed on average, per month, at least 30 hours of service per week, or at least 130 hours of service in a calendar month."

If employees don't have a status, we'll report them as a full- time employee: the agency is requiring that the total number of employees reported matches the sum of the FT and PT employee counts. For more information please visit http://tax.vermont.gov/. If you have questions, please contact your payroll specialist.

Non-Taxpay

We'll send you a paper return that you must remit to the agency. The return must be filed electronically if you have more than 25 employees.

FTEs

Employers with more than four employees are required to report and pay an employer's health care contribution premium that is based on a calculated number of uncovered full-time equivalent employees (FTEs) multiplied by a rate of $184.42 . All employers are required to file electronically. Report the number of uncovered FTEs to your payroll contact. Additional information regarding the health care contributions is available at the Vermont Department of Tax website at http://tax.vermont.gov/sites/tax/files/documents/Form%20HC-1.pdf

Virginia

SUI

Non-Taxpay

The Virginia Employment Commission mandates electronic filing of their quarterly SUI/Wage reports for clients with 100 employees or more. Virginia SUI Applied For clients can still submit paper returns.
To ensure that proper payment and filing requirements are being met, go to https://www.ireg.tax.virginia.gov/VTOL/Login.seam.

State Withholding

Non-Taxpay

The Virginia Department of Revenue now requires Forms VA-16 (Quarter Reconciliation) VA-6 (Annual Reconciliation), and Forms W-2 to be filed electronically. Additional information about online services are available at www.tax.virginia.gov.

Household Employers

Non-Taxpay

Employers of household service employees may elect to file and pay the Virginia income tax withheld from their employees' pay on an annual basis, at the same time they submit their employees' Forms W-2 for the year. In order to qualify for the annual filing, an employer must have a total payroll in each calendar quarter that does not exceed $5,000.00, regardless of the number of persons providing the domestic service. The employment must consist exclusively of domestic service in the private home of the employer as defined in the federal employment tax regulations. Employers can register for the new filing option by using iReg online or by using Form R-1H. **Paychex does not support the preparation or filing of Virginia household employer forms.**

Washington

SUI, Workers' Compensation (L & I), and Paid Family and Medical Leave

The Washington Employment Security Department (WA ESD), Washington Labor & Industries (L&I), and Washington Paid Family and Medical Leave requires that the number of hours worked by all employees (including salaried employees) be reported. The WA ESD also requires SSNs for all employees; returns filed without hours and SSNs are considered incomplete and, therefore, could be subject to penalty.

- Review the last timesheet from your payroll package for missing or incorrect SSNs.
- Hours are required to be reported for all three agencies above, including salaried employees.
- If you are new to Paychex this quarter, verify the number of weeks worked listed for each employee on the timesheet.
- Report any missing or incorrect information to your payroll contact.

Non-Taxpay

Washington L & I doesn't allow third-party payroll providers, including Paychex, to provide or submit reproduced paper reports. Therefore, Paychex will no longer provide you with a signature-ready copy of the L & I quarterly report. You may use the data on the reference copy provided in the quarterly package to enter your quarterly reporting information through the Secure Access Washington website at: https://secure.lni.wa.gov/home/.

Washington SUI requires the original signature ready form be filed, please do not submit the "Reference Copy", faxed or photocopies of the return as it will not scan which might result in a penalty.

Washington Paid Family and Medical Leave

Most employers are responsible for reporting and paying the premiums for the new Paid Family and Medical Leave insurance program. The premium is 0.4% of gross wages paid each quarter. Employers may withhold up to 63% of the premium from employee wages or they may choose to pay part or all of it. The employer portion will be about 37% of the premium. Employers who have fewer than 50 employees do not have to contribute the employer portion of the premium but have the option to contribute if they choose. The due date follows the Employment Security Department's unemployment quarterly tax due dates. The PFML payments and reporting process is through a separate process than the unemployment tax reporting. For further information regarding the PFML insurance program, please go to the agency website at: https://www.paidleave.wa.gov/employers.

Information on Payments and Returns

- Employers are responsible to remit the premium and submit a report with the required information including but not limited to employee wages, hours (including salaried employees) and the amount of premiums withheld from employees to the agency.

- **Taxpay** –. Paychex will collect the taxes from your bank account with each payroll and will remit them to the agency with the required reporting on or before the quarter end due date, you are not required to take any action.

- **Non-Taxpay** – We provide you with a facsimile tax notice that includes the information required to be reported and the amount that you need to pay. Please do not submit this form to the agency, only electronic filing is required. To submit your file, go to the agency website at: https://www.paidleave.wa.gov/employers for payment and filing guidance.

West Virginia

State Withholding

Taxpayers that have made total payments more than $50,000 during the most recent fiscal year (July 1 to June 30) must file returns and make payments electronically, unless specifically excluded under West Virginia law.

Non-Taxpay

Returns can be filed and paid electronically (ACH debit) using the MyTaxes on the West Virginia State Tax Department website. Payments may also be made electronically using ACH creditor credit card. For additional information, go to https://mytaxes.wvtax.gov. **A 3% mandatory EFT (Electronic Funds Transfer) fee will be applied to any payment received that is not made by EFT when EFT payment is required.**

State Updates

The West Virginia State Tax Department requires Non-Taxpay employers to file Form WV/IT – 101Q (a quarterly reconciliation). This return must be filed by all employers on or before the last day of the month following the end of the quarter. Notify your payroll contact if your employees are subject to one or more of these fees:

Wisconsin

State Withholding

The Wisconsin Department of Revenue requires all returns to be filed electronically. Employers can register for a My Tax Account online at: https://tap.revenue.wi.gov/mta/_/

Out of business employers must file the annual withholding reconciliation (WT-7) and supporting wage and information within 30 days of the account cease date.

SUI

The Wisconsin Department of Workforce Development requires Contribution Form UCT-101 and Quarterly Wage Detail Reports Form 7823 to be filed electronically for all employers with 25 or more employees. In addition, payments must be remitted electronically.

Non-Taxpay

If you have 25 or more employees, you must file your contribution and wage forms and payments online at https://unemployment.wisconsin.gov/SUITESPortalWelcome/EmployerPortalWelcome.aspx?target=TaxWageFilingInfo.aspx. Failure to file electronically will result in penalties.

Wyoming

SUI

The Wyoming Employer Tax Division requires that wage information be reported separately on the Wage Detail Return, WYO-078. The return is divided into two sections: regular employee information at the top and corporate officer information at the bottom. Provide your payroll contact with the name of any employee who is a corporate officer to ensure that your quarterly return is prepared correctly.