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Reporting Requirements and Deadlines for Payroll

MCTI
March 21, 2024
Presented by:
Carrie Garrett, Director of Human Resources

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Disclaimer

- Nothing contained in this presentation is intended as a substitute for legal advice.
- Please consult your municipal attorney for legal advice.
- All websites, phone numbers, and examples of forms given in the presentation as are current as possible.

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Information Covered:

Reporting:

- New Hire Reporting
- Quarterly Reporting
- Year End Reporting

Other Payroll Topics:

- Levies
- Garnishments
- Direct Deposit
- Fringe Benefits Gifts

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What is Payroll Reporting?

Payroll reporting involves the documentation and analysis of payroll data, including wages, taxes, benefits, and deductions.





Ensures compliance with regulations, facilitates accurate financial reporting and provides insights for decision-making.

Wendy N. Kelly, MSHRM, PHR, SHRM-CP

What is a Federal EIN and Why Do I Need It?

22222	a Employee's social security number	OMB No. 1545-0008
b Employer identification number (EIN)	00-0000000	1 Wages, tips, other compensation
c Employer's name, address, and ZIP code		3 Social security wages
		5 Medicare wages and tips
		7 Social security tips
d Control number		9 Verification code
e Employee's first name and initial	Last name	Suff
		11 Nonqualified plans
		15
		<input type="checkbox"/> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay

New Hire Reporting


- 
Set up employee's payroll information.
- 
Report all newly hired employees to SC Department of Social Services within 20 days of hire.
- 
Verify the legal status of new employees through the E-Verify website within three days of hire.
- 
Enroll new employees in insurance plan and appropriate retirement system within 31 days of hire.

Enroll New Hire in Insurance

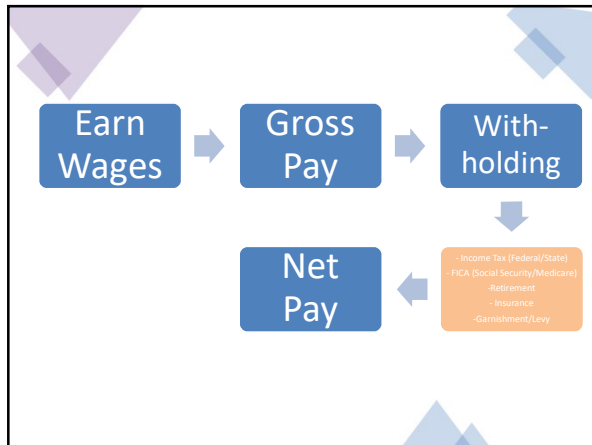
Enroll New Hire in Retirement

How Many Pay Periods Per Year
vs.
How Many Withholding Periods Per Year

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The image shows a sample paycheck and a cluster of balloons. The paycheck is for 'Hardworking Staff' dated May 1, 2011, for \$675.80. The balloons are gold and white, with the number 26 prominently displayed.



Withholding




Income Tax	Retirement	Insurance	Garnishment	Levy
<ul style="list-style-type: none">State TaxFederal Tax(FICA)	<ul style="list-style-type: none">PEBASCRS/PORSDeferred Comp/401k	<ul style="list-style-type: none">Health/DentalSupplemental	<ul style="list-style-type: none">Child SupportBankruptcyStudent Loan	<ul style="list-style-type: none">IRSSC DOR

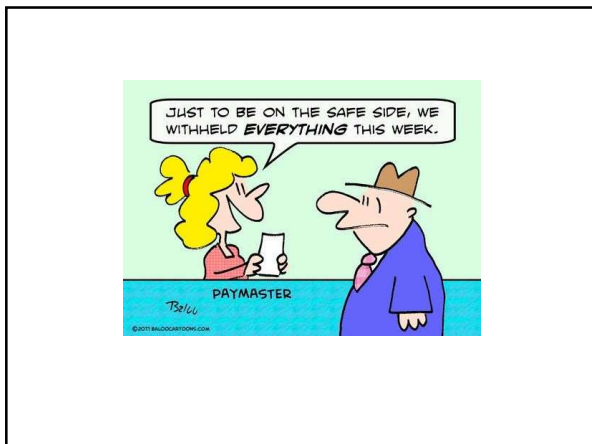
Withholding

Mandatory or Voluntary

Income Tax	Retirement	Insurance	Garnishment	Levy
<ul style="list-style-type: none">• State Tax• Federal Tax• (FICA)	<ul style="list-style-type: none">• PEBA• SCRS/PORS• Deferred Comp/401k	<ul style="list-style-type: none">• Health/Dental• Supplemental	<ul style="list-style-type: none">• Child Support• Bankruptcy• Student Loan	<ul style="list-style-type: none">• IRS• SC DOR

Withholding

- Remit Funds Withheld to Agency 
- Report Funds Withheld 
- Other Quarterly Payroll Reporting 



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Remit Withholdings



Submitting Federal Withholding/FICA - each payroll

EFTPS Electronic Federal Tax Payment System

HOME ENROLLMENT MY PROFILE PAYMENTS HELP & INFORMATION CONTACT US LOGOUT

MAKE A TAX PAYMENT TAXPAYER NAME: CITY OF WEST COLUMBIA TIN: 00001121

CANCEL A TAX PAYMENT Payment - 941 Employers Federal Tax

CHECK PAYMENT HISTORY

Business Tax Payment

Please enter the tax period (quarter and year) and the settlement date in the fields below. A tax period drop-down menu and a pop-up settlement date calendar are provided for your convenience.

If you select the next business date for the funds to be electronically transferred from your account, you will not be able to cancel this payment. EFTPS requires at least 2 business days' notice to cancel a payment.

For fiscal year taxpayers, please enter the four-digit year in which your tax filing period ends.

Payments will be debited from the banking account associated with this enrollment (identified below). If you want to use a different account, click "Change Account" next to the payment.

Payment Amount: \$ (example: 1234.56)

Tax Period: Quarter: Q1 Year: (yyyy)

Settlement Date: (mm/dd/yyyy)

Account: CHANGE ACCOUNT

CLEAR FORM PREVIOUS NEXT

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Submitting State Income Tax Withholding - each payroll

MyDORWAY

MyDORWAY

Payments & Refunds


- Make a Payment
- Cancel a Payment
- Check Payment History

Applications & Services


- Apply for Enrollment
- Make or Change Payment Schedule
- Cancel Payment

Support by the SDCOE


- Web Help
- Phone Support
- Live Chat
- FAQs
- Contact Us

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Remit Other Mandatory Withholdings - each payroll




Levy



Garnishment



Child Support



Etc.

PEBA Retirement Participants




PEBA EES
Public Employees Retirement System of South Carolina

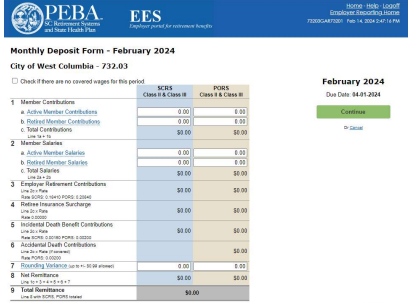
User ID:
Password:

[Contact EES Support](#)
[Forgot password / Unlock account](#)
[Browser Compatibility](#)

Disclaimer
The information provided by the South Carolina Retirement Systems is confidential and available only to authorized users. Use of the confidential information for anything other than business purposes or disclosure of the confidential information to unauthorized individuals is a violation of the South Carolina Retirement Systems Confidentiality Agreement.

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Remit Retirement Withholdings - Monthly



Monthly Deposit Form - February 2024

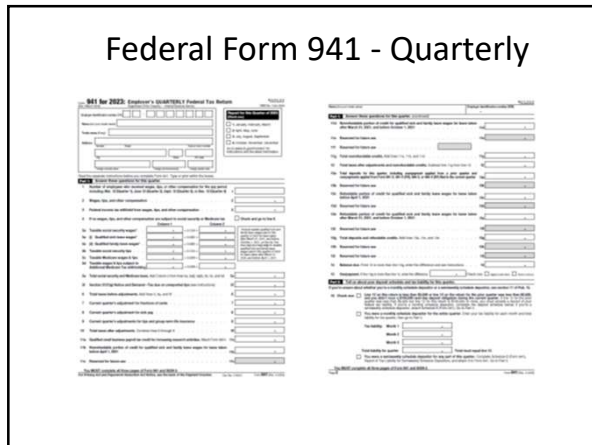
City of West Columbia - 732.03

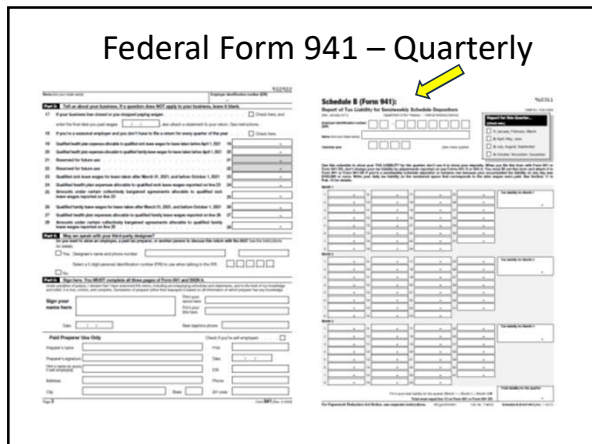
Check if there are no covered wages for this period.

	ACRS		PEBS	
	Class B & Class M	Class B & Class M	Class B & Class M	Class B & Class M
1 Member Contributions				
a. Active Member Contributions	0.00		0.00	
b. Retired Member Contributions	0.00		0.00	
c. Total Contributions	\$0.00		\$0.00	
2 Member Salaries				
a. Active Member Salaries	0.00		0.00	
b. Retired Member Salaries	0.00		0.00	
c. Total Salaries	\$0.00		\$0.00	
3 Employer Retirement Contributions				
a. Active	\$0.00		\$0.00	
b. Retired	\$0.00		\$0.00	
c. Total	\$0.00		\$0.00	
4 Health Insurance Contributions				
a. Active	\$0.00		\$0.00	
b. Retired	\$0.00		\$0.00	
c. Total	\$0.00		\$0.00	
5 Accidental Death Benefit Contributions				
a. Active	\$0.00		\$0.00	
b. Retired	\$0.00		\$0.00	
c. Total	\$0.00		\$0.00	
6 Unemployment Insurance Contributions				
a. Active	\$0.00		\$0.00	
b. Retired	\$0.00		\$0.00	
c. Total	\$0.00		\$0.00	
7 Payroll Deductions				
a. Active	\$0.00		\$0.00	
b. Retired	\$0.00		\$0.00	
c. Total	\$0.00		\$0.00	
8 Total Withholdings	\$0.00		\$0.00	

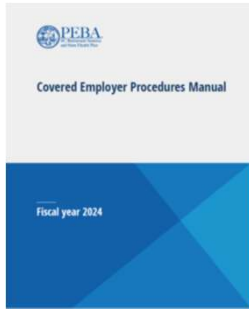
February 2024
 Due Date: 04/01/2024







Retirement – Employer Manual



https://www.peba.sc.gov/sites/default/files/er_manual.pdf

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Quarterly Report Due Dates

941, WH-1605, UCE-120

Quarter	Due by:
January – March	April 30
April – June	July 31
July – September	October 31
October – December	January 31







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22222	Employer's social security number 123-45-6789	OMB No. 1545-0008
b Employer identification number (EIN) 11-2233444	1 Wages, tips, other compensation \$47,000.00	2 Federal income tax withheld \$4,700.00
e Employer's name, address, and ZIP code Big Employer 123 Easy Street Washington, DC 12345	3 Social security wages \$50,000.00	4 Social security tax withheld \$3,100.00
	5 Medicare wages and tips \$50,000.00	6 Medicare tax withheld \$725.00
	7 Social security tips	8 Allocated tips
	9	10 Dependent care benefits
d Control number	11 Nonqualified plans	12a
e Employer's first name and initial Last name Ina B. Taxpayer 456 Main Street Philadelphia, PA 12345	13 Statutory employee Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	12b
	14 Other	12c
f Employee's address and ZIP code	15 State PA	16 State wages, tips, etc. \$50,000.00
	17 State income tax \$1,535.00	18 Local wages, tips, etc. \$50,000.00
		19 Local income tax \$800.00
		20 Locality name TGP

Form **W-2** Wage and Tax Statement **2020** Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

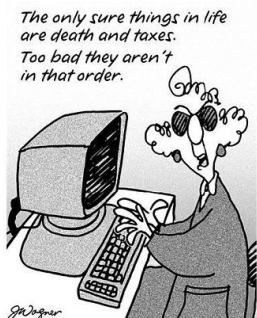
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Resources for Payroll Reporting

- Reporting Forms:
 - <https://newhire.sc.gov/#/> Website administered by the SC Department of Social Services
 - <https://www.dhs.gov/> Department of Homeland Security
 - <https://www.eftps.gov/eftps/> Electronic Federal Tax Payment System
 - <https://sbos.sc.gov/> South Carolina Business One Stop offers access to SC Dept of Employment and Workforce (SC DEW), SC Department of Revenue (SC DOR), and SC Department of Health and Environmental Control (SC DHEC).
- Labor Statistics
 - www.bls.gov/ces Bureau of Labor and Statistics provides Current Employment Statistics (CES) on employment, hours, and earnings on workers.
- Personnel Action Forms & Personnel Policy
- IRS
 - www.irs.gov Employee Withholding Allowance Certificate
 - <https://www.irs.gov/individuals/tax-withholding-estimator> Tax Withholding Estimator



Reporting Requirements and Deadlines for Payroll

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Thank you for your time!
Any questions?

• HEAD WEST •

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