

# RIA's "Create-a-Chart" – Speeds Payroll Tax Research!!

## Over 175 Payroll Tax Charts Available!

*Note: This document is updated as necessary to reflect the addition of new charts.*

### **Federal and State Withholding**

2014 Withholding Tables

Deposit Frequency

Deposit Frequency – 1-Day Deposit Rule

Deposit Frequency – Monthly

Deposit Frequency – Quarterly

Deposit Frequency – Semi-weekly

Electronic Filing

Electronic Funds Transfer – Requirements

Electronic Payment Options

Health Care Benefits for Children Under Age 27

Information Returns – Electronic Reporting Threshold for Pension and Retirement Distributions

Information Returns – Fed/State Combined Filing Program

Information Returns – Form Given to Payees Earning Nonwage Income

Information Returns – Nonwage Income Electronic Reporting Threshold

Information Returns – Reporting Deadline for Nonwage Income

Information Returns – Reporting Threshold for Nonwage Income

Information Returns – Transmittal Form for Nonwage Payments

Internal Revenue Code – Conformity

Local Taxes – Employees

Local Taxes – Employers

Military Spouses

Pass Through Entity Withholding – Partnerships

Pass Through Entity Withholding – S Corporations

Penalties – Failure to Timely File Withholding Returns

Penalties – Failure to Timely Pay Withholding Tax

Penalties – Tax Amnesty/Voluntary Compliance Programs

Power of Attorney

Reciprocal Agreement Forms

Reciprocal Agreements Between States

Resident/Nonresident Taxation – Nonresident Working in State

Resident/Nonresident Taxation – Resident Working Outside of State

Retirement Plans – Due Date for Filing Retirement Plan Distribution Form with Taxing Authority

Retirement Plans – Form Given to Payees Receiving Retirement Plan Distributions

Retirement Plans – Threshold for Reporting Retirement Plan Distributions

Retirement Plans – Transmittal Form for Retirement Plan Distributions

Retirement Plans – Withholding Requirements

Returns and Payment Vouchers

Same-Sex Marriage

Statute of Limitations for Assessments

Supplemental Wages Not Paid at Same Time as Regular Wages

Supplemental Wages Paid with Regular Wages

Tax Deposit Coupons

Taxable Wages – 401(k) Plans

Taxable Wages – Bonuses, Commissions and Overtime

Taxable Wages – Cafeteria Plans

Taxable Wages – Dismissal/Severance Pay

Taxable Wages – Forgone Interest on Employee Loans

Taxable Wages – Health Savings Accounts

Taxable Wages – Moving Expenses

Taxable Wages – Sick Pay

Taxable Wages - Tips

Taxable Wages – Travel Expense Reimbursements (Accountable Plans)

Taxable Wages – Vacation Pay

W-2 Reporting – Annual Reconciliation

W-2 Reporting – Deadline for Filing W-2s with Taxing Authority

W-2 Reporting – Deadline for Giving W-2 to Employee

W-2 Reporting – Does State Accept Copies of Federal Form W-2?

W-2 Reporting – Electronic Filing Requirements

Withholding Allowance Certificates – Form #

Withholding Allowance Certificates – Must Form Be Sent to Taxing Authority?

Withholding Allowance Certificates – Nonfilers

Withholding Allowance Certificates – Use of Federal Form W-4

Withholding Methods

Withholding Rules – Exemptions From Withholding

Withholding Rules – Minimum Threshold	Information Sharing with IRS
Withholding Rules – When Must Withholding Begin	Interstate Reciprocal Coverage Arrangements – Wage Base
<b>Garnishment</b>	Interstate Reciprocal Coverage Arrangements – Conformity
Child Support – Day Employer Must Remit	New Employer Rates – 2011
Child Support – Day Withholding Begins	New Employer Rates - 2012
Child Support – Debt Inquiry Service	Penalties and Interest
Child Support – EFT Payment Options	PEO/Employee Leasing - EIN
Child Support – Electronic Income Withholding Order	PEO/Employee Leasing – Tax Rate
Child Support – Employee Termination	Recordkeeping
Child Support – Maximum Employer’s Fee	State Disability Benefit Laws
Child Support – Maximum Withholding	Taxable Wage Base – 2011-12
Child Support – Multiple Orders	Taxable Wages - Bonuses
Child Support - Priority	Taxable Wages – Cafeteria Plans
Child Support – Standard Verification of Employment Form	Taxable Wages – Casual Labor
Creditor Garnishment - Discharge	Taxable Wages - Commissions
Creditor Garnishment - Duration	Taxable Wages – Death Benefits
Creditor Garnishment - Employer Fees	Taxable Wages – Employer-Paid Taxes
Creditor Garnishment – Maximum Withholding	Taxable Wages – Meals and Lodging
Creditor Garnishment - Priority	Taxable Wages – Section 401(k) Contributions
Medical Child Support Orders – Guidelines	Taxable Wages – Sick Pay
Medical Child Support Orders – Reasonable Cost	Taxable Wages – Tips
<b>New Hire Reporting</b>	Unemployment Benefits – Alternative Base Period
E-Verify	Unemployment Benefits - Amount
Electronic Reporting of New Hires	Unemployment Benefits – Electronic Filing
Employee Information Required on New Hire Reports	Unemployment Benefits – Modernization of Programs
Employer Information Required on New Hire Reports	Voluntary Contributions
Independent Contractors	Wage and Tax Reports
When to Report New Hires	Workers’ Compensation
Who Must Be Reported on New Hire Reports	<b>Wage Hour</b>
<b>Unemployment</b>	Child Labor – Ages 14-15
2013 Experienced Employer Tax Rates	Child Labor – Ages 16-17
2013 New Employer Rates	Child Labor – Meal Breaks
2013-14 Taxable Wage Bases	Child Labor – Posting of Rules
Amended Returns	Child Labor - Recordkeeping
Common Paymaster	Child Labor Penalties
Electronic Reporting - Payments	Day of Rest
Electronic Reporting - Returns	Family Medical Leave
Employee or Independent Contractor	Family Military Leave
Employee Withholding	Living Wage Rates
Experienced Employer Tax Rates - 2010	Meal and Rest Period
Experienced Employer Tax Rates - 2011	Minimum Wage Rate
Experienced Employer Tax Rates - 2012	Overtime
Federal Unemployment Tax Rate	Recordkeeping
FUTA Credit - Surcharges	Show-Up Pay
FUTA Credit Reduction	

Subminimum Wage
Tip Credit – In Dollars
Tip Credit - Percentage
Tipped Employees – Minimum Cash Wage
<b>Wage Payment</b>
Deceased Employees – Maximum Amount Payable
Deceased Employees – To Whom Are Wages Payable
Deductions – Breakages or Cash Shortages
Deductions – Cost of Uniforms
Direct Deposit – Employee Rights
Direct Deposit – Is It Allowed?
Earned Income Tax Credit
Jury Duty Pay
Notification – Plant Layoffs
Paperless Pay
Paycards
Pay Stubs
Terminated Employee – Involuntary
Terminated Employee – Vacation Pay
Terminated Employee - Voluntary
Time Off to Vote
Unclaimed Wages – Electronic Reporting
Unclaimed Wages – Holder Located in Another State
Unclaimed Wages – Negative Reporting
Unclaimed Wages – Penalty for Failure to Deliver Wages to State
Unclaimed Wages – Penalty for Failure to Report Wages
Unclaimed Wages – Property with Last Known Address in Another State
Unclaimed Wages - Records
Unclaimed Wages - Reports
Unclaimed Wages – Time Period
When to Pay