# THOMSON REUTERS CHECKPOINT



# Payroll Create-a-Chart Library

Easy access to state and local payroll information on a wide variety of topics including wage and hour, wage payment, unemployment and withholding tax. Over 200 state payroll charts available.



2 | Payroll Create-a-Chart



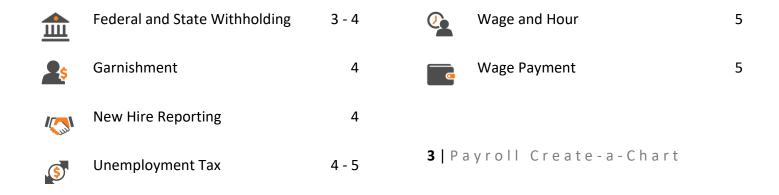
# Thomson Reuters Checkpoint® Payroll

## **Create-a-Chart Library**

Quick and easy access to up-to-date multistate comparison charts that are dynamically generated for all 50 states and the District of Columbia.

 Retrieve concise answers directly from the chart with one-click access to primary law and detailed explanations from Payroll Guide.

- Stay briefed on current information such as state and local minimum wage rates and unemployment rates.
- Remain compliant in a constantly changing legislative landscape.





# Federal and State Withholding

2019 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** 

Interest Rates

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** 

Pension Plans -- Withholding Computation Pension Plans -- Withholding Requirements

**Phishing Schemes** Power of Attorney

Reciprocal Agreement Forms

Reciprocal Agreements Between States

**Record Retention** 

Resident/Nonresident Taxation -- Convenience of

the Employer Rule

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 **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 Cuts and Jobs Act -- Conformity with

Withholding Tax Provisions

Tax Cuts and Jobs Act -- New Withholding

Allowance Form

Tax Cuts and Jobs Act -- Withholding Tables

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 -- Employer-Provided Group-Term

Life Insurance

Taxable Wages -- Forgone Interest on Employee

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 #

4 | Payroll Create-a-Chart

Child Support -- EFT Payment Options

Child Support -- Electronic Income Withholding

Order

Child Support -- Employee Termination

Child Support -- Maximum Employer's Fee

Child Support -- Maximum Withholding

Child Support -- Multiple Orders

Child Support -- Priority

Child Support -- Standard Verification of

**Employment Form** 

Creditor Garnishment -- Discharge

Creditor Garnishment -- Duration

Creditor Garnishment -- Employer Fees

Creditor Garnishment -- Maximum Withholding

Creditor Garnishment -- Priority

Medical Child Support Orders -- Guidelines

Medical Child Support Orders -- Reasonable Cost



## Federal and State Withholding

Withholding Allowance Certificates -- May Form Be Signed Electronically?

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

Withholding Rules -- When Must Withholding Begin



#### Garnishment

Child Support -- Day Employer Must Remit Child Support -- Day Withholding Begins

Child Support -- Debt Inquiry Service



## **New Hire Reporting**

E-Verify

**Electronic Reporting of New Hires** 

Employee Information Required on New Hire

Reports

Employer Information Required on New Hire

Reports

**Independent Contractors** 

When to Report New Hires

Who Must Be Reported on New Hire Reports



## Unemployment Tax

2019 and 2018 Taxable Wage Base 2019 Experienced Employer Tax Rates 2019 New Employer Rates

**Amended Returns** Common Paymaster

**Electronic Reporting -- Payments** 

**Electronic Reporting -- Returns** 

Employee or Independent Contractor

**Employee Withholding** 

Experienced Employer Tax Rates - 2017

Experienced Employer Tax Rates - 2018

**FUTA Credit -- Surcharges** 

**FUTA Credit Reduction** 

Information Sharing with IRS

Interstate Reciprocal Coverage Arrangements --

Conformity

Interstate Reciprocal Coverage Arrangements --

Wage Base

Multiple Worksite Reporting

New Employer Rates – 2017

New Employer Rates - 2018

Penalties and Interest

PEO/Employee Leasing -- EIN

PEO/Employee Leasing -- Tax Rate

Recordkeeping

#### 5 | Payroll Create-a-Chart



# Unemployment Tax

State Disability Benefit Laws

Taxable Wage Base 2017 and 2016

Taxable Wages -- Bonuses

Taxable Wages -- Cafeteria Plans

Taxable Wages -- Casual Labor

Taxable Wages -- Commissions

Taxable Wages -- Death benefits

Taxable Wages -- Employer-Paid Taxes

Taxable Wages -- Meals and Lodging

Taxable Wages -- Section 401(k) Contributions

Taxable Wages -- Sick Pay

Taxable Wages -- Tips

Unemployment Benefits -- Alternative Base Period

**Unemployment Benefits -- Amount** 

**Unemployment Benefits -- Electronic Filing** 

Unemployment Benefits -- Modernization of

**Programs** 

**Voluntary Contributions** 

Wage and Tax Reports

Workers' Compensation

# Wage and Hour

Child Labor -- Ages 13 and Under

Child Labor -- Ages 14-15

Child Labor -- Ages 16-17

Child Labor -- Meal Breaks

Child Labor -- Posting of Rules

Child Labor -- Recordkeeping

Child Labor Penalties

Day of Rest

Family Medical Leave

Family Military Leave

Living Wage Rates

**Local Minimum Wage Rates** 

Local Minimum Wage Rates Prohibited by State?

Meal and Rest Period

Minimum Wage Rate

On-Call Time

Overtime

Paid Leave -- Local

Paid Leave Other Than Paid Sick Leave -- State

Paid Sick Leave -- Accrual

Paid Sick Leave -- State

Recordkeeping

Show-Up Pay

Subminimum Wage

Tip Credit - In Dollars

Tip Credit - Percentage

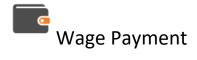
**Tip Pooling** 

Tipped Employees - Minimum Cash Wage

**Tipped Employees -- Definition** 

Travel Time

Wait Time



Commissions

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?

Jury Duty Pay

Notice About Earned Income Tax Credit

Notice About Reduction in Pay

Notification -- Plant Layoffs

Paperless Pay

Pay Frequency

**Pay Stubs** 

**Paycards** 

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** 

Wage Overpayments

When to Pay

### **Thomson Reuters®**

Thomson Reuters is the world's leading source of news and information for professional markets. Our customers rely on us to deliver the intelligence, technology, and expertise they need to find trusted answers. The business has operated in more than 100 countries for more than 100 years. Thomson Reuters shares are listed on the Toronto and New York Stock Exchanges (symbol: TRI).

For more information, visit tr.com.

### Thomson Reuters Checkpoint®

Thomson Reuters Checkpoint® tackles market disruption through integrated research, editorial insight, productivity tools, online learning, and news updates along with intelligent links to related content and software. It is relied on by hundreds of thousands of tax and accounting professionals and counts among its customers 97 of the Top 100 U.S. law firms, 99 of the Fortune 100 companies, and all the top 100 U.S. CPA firms.

For more information, visit tr.com/checkpoint.

Contact us today: +1 800 950 1216 tax.tr.com/payroll

Find your Account Manager at tax.tr.com/my-account

The intelligence, technology and human expertise you need to find trusted answers.

