

# Payroll Tax Compliance Checklist

Item	Description	Status	Notes
Employer Identification Number (EIN)	Verify that business has a valid EIN for all payroll filings.		
Employee Classification	Confirm all workers are correctly classified as employees or independent contractors.		
Form W-4 Collection	Collect completed Form W-4 from each new employee.		
Federal Income Tax Withholding	Withhold appropriate federal income tax per W-4 and IRS guidelines.		
State and Local Tax Withholding	Withhold appropriate state and local income taxes, if applicable.		
Social Security & Medicare Taxes (FICA)	Calculate and withhold required FICA taxes (employee and employer portions).		
Federal Unemployment Tax (FUTA)	Calculate and pay required FUTA taxes.		
State Unemployment Tax (SUTA/SUI)	Calculate and pay required state unemployment insurance taxes.		
Payroll Deposit Schedule	Meet all federal, state, and local payroll deposit deadlines.		
Form 941/944 Filing	File quarterly (941) or annual (944) payroll tax returns as required.		
Year-End Forms: W-2 & W-3	Prepare and file Forms W-2 for employees and W-3 summary.		
Year-End Forms: 1099-NEC (as needed)	Prepare and file Forms 1099 for applicable contractors or non-employees.		
Recordkeeping & Documentation	Maintain payroll records and reports as legally required.		
Stay Up To Date on Laws	Monitor and implement changes in federal, state, and local payroll tax laws.		

## Important Notes

- This checklist is a general guideline; always verify requirements with current federal, state, and local regulations.
- Late or incorrect filings may result in significant penalties and interest.
- Keep supporting payroll tax documentation for at least four years (or as required by jurisdiction).
- Consult a qualified payroll tax professional for complex or unusual situations.