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compensation. Pub.  
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withholding tables and  
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withholding,  
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and paying  
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each employee. This  
publication explains  
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**About Publication  
15, (Circular E),  
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You must deposit federal income tax withheld and both the employer and employee social security and Medicare taxes. You also must report on the taxes you deposit, as well as report wages, tips and other compensation paid to an employee.

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Dates. You must  
deposit and report your  
employment taxes on  
time. Correcting  
Employment Taxes

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variety of tax returns  
related to employment  
taxes. On the federal  
level, they include:  
Form 940, which is an  
employer's annual

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FUTA tax return. Form  
941, which is an  
employer's quarterly  
tax return reporting  
withholding and the  
employer's share of  
FICA.

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Guide to Payroll  
Taxes**

Withholds the  
employee part of social  
security and Medicare  
taxes from the sick pay  
payments. Makes

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timely deposits of the  
employee part of social  
security and Medicare  
taxes. Notifies the  
employer for whom the  
employee normally  
works of the payments  
on which employee  
taxes were withheld  
and...

## **Publication 15-A (2020), Employer's Supplemental Tax Guide ...**

Employer's Tax Guide  
Employer's Tax Guide.

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This guide is used to explain the guidelines for Withholding Taxes. 2020\_Employers\_Tax\_Guide.pdf (1.42 MB) 2019\_Employers\_Tax\_Guide.pdf (1.14 MB) Department of Revenue. Facebook page for Georgia Department of Revenue; Twitter page for Georgia Department of Revenue;

**Employer's Tax**  
*Page 14/30*

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## **Guide | Georgia Department of Revenue**

This publication supplements Pub. 15, Employer's Tax Guide, and Pub. 15-A, Employer's

Supplemental Tax Guide. It contains information for employers on the employment tax treatment of fringe benefits. Comments and suggestions.

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**Publication 15-B  
(2020), Employer's  
Tax Guide to Fringe**

...

Employers calculate payroll taxes using an employee's gross or total wage earnings and various deductions to arrive at net or take-home pay. This seems simple enough on the surface, but calculating the deductions requires that attention to detail and extreme accuracy. The Basic Formula for



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Net Pay

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Payroll Taxes and  
Employer  
Responsibilities**

For more information,  
see Guide RC4120,  
Employers' Guide -  
Filing the T4 Slip and  
Summary, and Guide  
RC4157, Deducting  
Income Tax on Pension  
and Other Income, and  
Filing the T4A Slip and  
Summary. Prepare a  
Record of Employment  
(ROE) when an

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employee stops  
working and has an  
interruption of  
earnings.  
And Reporting Of

**Employers' Guide -  
Payroll Deductions  
and Remittances ...**

Employer's guide -  
IR335 This guide  
explains the tax  
responsibilities of  
anyone who employs  
staff. We explain what  
you are required to do,  
and what happens if  
you do not comply. If

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you have anyone  
working for you, it is  
your responsibility to  
make deductions from  
payments you make to  
them, as well as giving  
information to us.

## **Employer's guide - IR335 (Forms and guides - by keyword)**

The IRS provides an  
Employer Tax Guide  
every year in the form  
of a downloadable PDF.  
Several payroll tax  
calculators can be

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found online. Our  
advice is to simply be  
sure that you are using  
one with fully up-to-  
date information so  
that you don't up with  
any miscalculations.  
Call in the  
professionals!

## Taxes And Federal Payroll Taxes - An Employer's Guide | Complete Payroll

This new employee  
retention tax credit is a  
50% tax credit for the  
first \$10,000 of

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compensation,  
including the employer  
portion of health  
benefits, for each  
eligible employee.

Compensation does not  
include paid sick or  
family leave for which  
the employer is  
reimbursed under the  
Families First  
Coronavirus Response  
Act

**Guide to the  
Employee Retention  
Tax Credit | U.S.**

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Guide. Form-4282  
(Revised 12-2019)  
Starting a new  
business? The Missouri  
Department of  
Revenue . and the  
Department of Labor  
and Industrial  
Relations, Division of  
Employment Security,  
want to make starting  
your business as easy  
as possible. Go to .

**State of Missouri**  
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## Employers Tax

### Guide For The

#### **Employer's Tax**

#### **Guide**

The withholding tax tables, withholding formula, MO W-4, Missouri Employer's Tax Guide, and withholding tax calculator have been updated. Employees with multiple employers may refer to our "Completing a New MO W-4 If You Have More Than One Employer" example to make changes to their

# Read Book Employers Tax Guide For The Missouri W-4s.

## Withholding

### **Employer Withholding Tax**

Employers can register, view, and manage their employer payroll tax account, file reports, make deposits, and pay liabilities online.

For more information, visit [www.edd.ca.gov/e-Services\\_for\\_Business](http://www.edd.ca.gov/e-Services_for_Business) or refer to page 50.

State Information Data Exchange System (SIDES): Employers and



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third-party

administrators can  
elect to

**2019 CALIFORNIA  
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Each employer whose  
tax withheld or tax  
required be withheld is  
\$800.00 to less per  
year or can remit  
payment with Form G-7  
Quarterly Return on or  
before January 31 of  
the following year,  
unless they are  
required to remit such

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payment electronically.  
Employers must submit  
a written request to file  
annually to

**State of Georgia  
Department of  
Revenue**

## **EMPLOYER'S TAX GUIDE**

Publication 15 (Circular  
E), Employer's Tax

Guide for guidance  
relating to employer-  
employee relationships  
for federal wage  
withholding purposes.

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employer is anyone for whom any employee performs or performed any services, of whatever nature, in exchange for payment of wages.

## **Colorado Wage Withholding Tax Guide**

Payroll Taxes. Whether you are starting a new business, an existing employer, or a household employer,

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our goal is to help you find the resources and information that you need to succeed. For the latest news: Visit Payroll Tax News; Read the California Employer Newsletter; Subscribe to the EDD's e-mail subscription services; Important: Starting January 1, 2020, workers will be considered ...

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## **Payroll Taxes**

Rates applicable to

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taxpayers other than  
individuals. Companies  
are taxed at a rate of  
28% and trusts are  
taxed at a rate of 45%.

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TAX YEAR) - PAYE-  
GEN-01-G14. Travelling  
allowance.

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