



Home  
About Us  
Products & Services  
Testimonials  
Business Partners  
QuickBooks  
Featured Client  
Forms & Downloads  
Career  
Opportunities  
Our Newsletters  
Contact Us

## PayDay

**When you hire a new employee, it is important to complete required payroll forms. These forms include the Indiana New Hire Reporting Form, W-4, WH-4, and the I-9 form.**

### **Indiana New Hire Reporting Form**

New hire reporting was created in 1996 to improve the child support income withholding process. All employers are required to report new hires, rehires, re-called employees, and temporary employees within 20 days of hire to the Department of Workforce Development. Indiana offers various electronic and non-electronic submission options. **A PDF form for submitting the required information is available on our website or AccuPay can complete the reporting requirements for you.**

### **W-4 Employee's Withholding Allowance Certificate**

The W-4 form is used to determine the correct amount of federal withholding to deduct from the employee's payroll. This form should be completed by the employee when they are hired and anytime their financial situation changes. In 2009, tax law changes by the American Recovery and Reinvestment Act resulted in new federal tax withholding tables. Each employee should review their federal withholding and determine if additional withholding is necessary. The W-4 form provides an option to have an additional flat dollar amount withheld from each payroll in order to meet an

employee's tax objectives. **Also, a very handy "IRS withholding calculator" is available online at [www.us.gov/individuals](http://www.us.gov/individuals) to assist employees in claiming the correct number of allowances on their W-4 form.**

### **WH-4 Employee's Indiana Withholding Exemption and County Status Certificate**

The WH-4 form is used to determine the correct amount of Indiana state and county tax to withhold from the employee's payroll. This form should be completed by the employee when they are hired and when the number of exemptions they are entitled to claim changes. This form also provides the option to have an additional flat dollar amount of state tax withheld from each payroll. **It is very important that the employee complete his/her counties of residence and primary place of employment for January 1 of every year since those counties control the employee's county tax rates for the entire year.**

### **I-9 Employment Eligibility Verification**

The I-9 form is used to verify an individual is eligible to work in the United States. The form should be completed no later than the time of hire for both citizens and noncitizens. **An employer must sign/date Form I-9 affirming they have examined original documents which authorize a person to work in the US.** The completed form should be kept on file by the employer and it is subject to inspection by authorized government officials. **Effective April 3, 2009, the I-9 form will be changing. The updated form is available on our website.** The Spanish version of the I-9 form is also available for reference, but the form must be completed in English to meet necessary requirements.

### **Down Loadable Forms**

**These forms and others are available on the AccuPay website under Forms & Downloads.** This includes a Spanish version of the I-9 and W-4 form. If you process your payroll with AccuPay, our new employee and direct deposit forms are also available at [www.accupay.com](http://www.accupay.com)

*PayDay is an email communication of payroll news, legal updates and tax considerations intended to inform clients and colleagues of AccuPay about current payroll issues and planning techniques. You should consult with your CPA or tax advisor before implementing any ideas, comments or planning techniques.*

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