



Wittenberg^{CPA, PS}

Accounting Services & Financial Consulting

329 W Railroad Avenue, Suite 200
Shelton, WA 98584
P: 360-426-0230; F: 360-426-1464
www.WittenbergCPA.com

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Dear Payroll Client,

We are writing as a year end reminder for you to update pertinent information on behalf of your employees that is either required by law or is relevant to your company's record keeping. Please refer to <http://www.wittenbergcpa.com/resourcesgovtforms.html> for relevant government forms including; W-4, INS Form I-9 and the DSHS New Hire Reporting information, which are discussed below. Also, remember that the **minimum wage will increase to \$9.19 per hour in 2013.**

Please have each of your **current employees** complete a **2013** Form W-4. This allows your employees to assess their withholding status and confirm their social security number, marital status and mailing address.

Each **new employee** must complete a 2013 Form W-4 (lines #1-7) along with their signature, date of hire and date of birth. As the employer, you need to complete lines #8-10 of the Form W-4. Remember that you must also complete and retain a form I-9, making sure that all sections are filled out completely. The I.C.E. (Immigration & Customs Enforcement) can fine up to \$50 per incomplete, and/or incorrectly completed section, which can add up to \$200 per form. Also, please let us know if we can assist you with the DSHS New Hire Reporting requirements.

We'd also like to remind you that Washington State law requires (under RCW 50.12.070 and WAC 192-12-050) that the following information be maintained by employers:

- Name (in full) and date of birth of the employee
- Social Security number
- Days and weeks when work was completed
- Dates and hours worked (specific time in and time out)
- Wages paid for each separate pay period
- Location where work was performed
- Date when hired or re-hired to work
- Date when the individuals name was removed from the payroll
- Cause of separation from work due to discharge, quit, etc.

According to the State of Washington these employee records are to be kept for a period of at least four years, but our office recommends seven years. We also recommend that you maintain an employee policy and procedure manual and that you review the overall content of your employees' files, at least annually, for completeness.

In addition to maintaining the above employee information, we also recommend that you maintain two binders separate from the employee's files. One that holds copies of your employee's W-4's; present employees first, with past employees in the back. The second one should hold copies of your employee's I-9's, in the same order as your W-4 binder. With this approach you would be able to provide the required employee information to an auditor, if requested, without pulling each employee's personnel file.

Please don't hesitate to let someone in our office know if we can assist you in completing the required forms, or to help you understand the rules, as they apply to your company.

Best Regards and Happy Holidays,
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