

Quarter-End Instructions

Processing Deadline

Please be aware your deadline for reporting first quarter payroll information or changes to your payroll specialist is **8:00 p.m. ET, March 29, 2012, or before a payroll with an April 2012 check date**. If you work with an accountant, remind your CPA to report payroll adjustments no later than the deadline date. If any adjustments are needed after the deadline, please let your payroll contact know immediately. We can reprocess the tax returns after the deadline; however, **there will be an additional charge and a processing delay**.

Please review your first quarter information and report any of the following items to your payroll contact on or before your final payroll of the quarter so that we can accurately calculate your payroll and tax deposit information:

- Payroll checks you issued in-house and have not reported
- Payroll checks you voided and have not reported
- Sick pay or disability payments made to your employees by a third party

Payroll Processing Reminders

To ensure timely processing and receipt of your payroll:

- All payrolls must be received by 3:00 p.m. ET, two business days before your check date. If there is a bank holiday, we must receive your payroll three business days prior to the check date.
- When faxing information to us, please use the fax payroll cover sheet that we have provided; the cover sheet asks for critical information that we need to accurately process your payroll, notify your payroll contact if you do not have a copy of the fax cover sheet.
- Please fax or mail garnishment orders directly to the attention of the Garnishment Department to allow for timely receipt and processing. Use fax numbers: 727-556-2615 or 800-668-7296.

Processing Bonus Payrolls

Bonus checks can be processed with your regular payroll, but must be processed independently if a separate payroll journal is necessary, or if checks are issued with a date other than your normal payroll date.

Note: Bonus payrolls will be processed with the standard Internal Revenue Service (IRS) supplemental wage withholding tax of 25 percent. If the supplemental wages are over \$1,000,000 year-to-date, the tax will be withheld at 35 percent.

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Income Tax Withholding

The amount of federal income tax withheld must be based on marital status and withholding allowances, per IRS regulations (Publication 15). Your employees may not base withholding amounts on a fixed-dollar amount or percentage; however, employees may specify a dollar amount to be withheld **in addition** to the amount of withholding based on filing status and withholding allowances claimed on Form W-4.

Negative Wages

Negative wages are not accepted by federal or state tax agencies. Verify quarter-to-date wages when voiding checks to ensure voided payroll entries will not result in a negative wage situation for the current quarter. If you have questions, ask your payroll contact.

Earning Records and Payroll Reports

We can provide you with a printed copy of your Employee Earnings Records, our most comprehensive employee management report.

You can safely access your Payroll Reports and Employee Earnings Records for each employee at your convenience using a customized date range via our free Paychex Online Reports Service.

This report provides a wealth of information, including:

- Individual employee rate and salary history.
- Employment verification to help employees substantiate earnings within a period of time for mortgages and loans.
- Details about adjustments and amount information to reconcile deductions such as health insurance or retirement plan contributions.
- Wage information for completing Worker's Compensation, disability, and unemployment claims.

Notify your payroll contact if you would like to sign up for online access, or if you want to receive printed copies of this report.

Paychex Website

For forms and additional information, access the Paychex website at www.paychex.com, click **Employers**, and then at the Login scroll down to **Paychex HR Solutions forms**. You will be required to enter your branch number (0741) and client number (XXXXXXXX). This information is located in the upper left corner of your payroll reports.

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Reporting Changes and Missing Information

Please review your company name, address, and federal and state ID numbers on your payroll reports. If any of this information has changed or is missing, notify your payroll specialist.

Changing or Missing Information	Client Responsibility	Paychex Responsibility
Company's legal name changed. Federal, state, local, and SUI ID numbers, organization, or ownership did not change	<ul style="list-style-type: none"> <input type="checkbox"/> Provide us with name change documentation from the Internal Revenue Service (IRS). <input type="checkbox"/> Provide us with name change documentation from the SUI, state, and local withholding tax agency. 	We will make a name change only if we receive verification from the IRS.
Business federal address changed	<ul style="list-style-type: none"> <input type="checkbox"/> Request an IRS Form 8822, Change of Address form. You can access this form online at: http://www.irs.gov/pub/irs-pdf/f8822.pdf. <input type="checkbox"/> It is your responsibility to complete Form 8822 and file the form with the IRS. Complete Form 8822. Send the original to the IRS and a copy to your payroll contact. <input type="checkbox"/> Send the IRS confirmation of your address change to your payroll contact. 	We will make an address change when you inform your payroll contact.
Business, state, and local agency address changed	<ul style="list-style-type: none"> <input type="checkbox"/> Refer to the state or local agency website where your business is located for procedures on how to change your address. <input type="checkbox"/> Complete the appropriate paperwork with the state/local agency to change your business address. 	We will make an address change when you inform your payroll contact or human resource generalist.