Overview

Paychex is committed to helping you prepare and plan for quarter-end. Please use this guide to help make sure you have a successful 2016 first quarter-end. We value your business and look forward to helping you with your payroll processing needs for first quarter and year-end.

Processing Deadline

The deadline for reporting first quarter payroll information/changes to your payroll specialist is **8:00 p.m. local time, Thursday, March 31 2016, or before processing a payroll with an April 2016 check date**. If you work with an accountant, remind your CPA to report payroll adjustments before the deadline. If you need adjustments after the deadline, notify your payroll specialist immediately. We can reprocess 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 specialist 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:

- Report your payroll by noon (based on your time zone) no later than two business days before your check date. If the reporting period includes 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 we have provided. If you do not have a copy of this form, notify your payroll specialist.
- Please fax or mail garnishment orders directly to the attention of the Garnishment Department to allow for timely receipt and processing at 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. Schedule a reporting time with your payroll specialist if you need to process bonus checks separately.

**Note:** Bonus checks will be processed with the standard Internal Revenue Service (IRS) supplemental wage withholding tax of 25 percent. If the supplemental wages are more than $1,000,000 year-to-date, the tax will be withheld at 39.6 percent. If you have additional questions about specific deductions on a bonus check, please contact your payroll specialist for details.

Income Tax Withholding

We calculate federal income tax withholding 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 on returns 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 specialist.
Earning Records and Payroll Reports

You can safely access your payroll reports and customized Employee Earnings Records for each employee at your convenience, using a customized date range, through our Paychex Online Reports Service. On the left navigation bar, click Reporting, Reports, Employee Earnings Record; to customize it to fit your needs, click the Show Report Options on the right.

This report provides a wealth of information, including:

- Individual employee rates 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 workers’ compensation, disability, and unemployment claims.

Let your payroll specialist know if you would like to sign up for online access to this report. Or we can provide you with a printed copy of your Employee Earnings Records through secure email.

Fast, Easy Administration of Employee Benefits

Health & Benefits Online from Paychex provides you and your employees convenient, 24/7 access to benefits information. Employers can review enrollment information, access benefit plan summaries, request reports, and much more. Employees can elect initial benefit coverage, add or modify benefit elections after qualifying events, and maintain dependent information. Contact the benefits team at 800-741-6277, option 4, or email peo_benefitsteam@paychex.com to set up your health and benefits online account.

Paychex Website

For forms and additional information, you can go to the Paychex PEO website at https://online.paychex.com/smligin/loginpaspbs.html. You are required to enter your branch number (0741) and client number (XXXXXXXX). This information is located in the upper left corner of your payroll reports. Use the Search function at the bottom of the page or select the Category and then scroll to the appropriate form to access it.
### Reporting Changes and Missing Information

Please review your company name, address, and federal and state identification (ID) numbers on your payroll reports. Notify your payroll specialist if any of this information has changed or is missing.

<table>
<thead>
<tr>
<th>Changing or Missing Information</th>
<th>Client Responsibility</th>
<th>Paychex Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company's legal name changed.</td>
<td>□ Provide us with name change documentation from the Internal Revenue Service (IRS).</td>
<td></td>
</tr>
<tr>
<td>Federal, state, local, and state unemployment insurance (SUI) ID numbers, organization, or ownership did not change.</td>
<td>□ Provide us with name change documentation from the SUI, state, and local withholding tax agencies.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>□ It is your responsibility to complete Form 8822-B and file the form with the IRS. Send the original to the IRS and a copy to your payroll specialist.</td>
<td></td>
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<tr>
<td></td>
<td>□ Send the IRS confirmation of your address change to your payroll specialist.</td>
<td></td>
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<tr>
<td>Business, state, and local agency address changed.</td>
<td>□ Refer to the state or local agency website where your business is located for procedures on how to change your address.</td>
<td></td>
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<tr>
<td></td>
<td>□ Complete and submit the appropriate paperwork with the state/local agency to change your business address.</td>
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<tr>
<td></td>
<td>We will change the address when you inform your payroll specialist or human resource generalist.</td>
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