

Employer Responsibilities

As an employer, you have responsibility for compliance with several important laws and regulations.



- Obtain a Federal Employer Identification Number (F.E.I.N.) by completing form SS4 (see below for the IRS web site and business line).
- Withhold Federal and State income taxes from employee wages.
- Pay for unemployment and workers' compensation insurance.
- Withhold and match Social Security (FICA)/Medicare taxes and Occupational Privilege Tax (OPT).
- Know and understand the difference between independent contractors and employees. As an example, contractors pay their own taxes, employees do not. To best understand the application of this test, review the information at: www.irs.gov/businesses/small/article/0,,id=99921,00.html.
- You are required to obtain certain information about your employees for various government agencies, including the Internal Revenue Service (W-4 form) and the U.S. Citizenship and Immigration Services (I-9 form).
- Regular tax reports must be completed and returned to respective agencies.

The following chart shows the most common requirements and the agencies responsible. The directory in the back of this booklet shows additional telephone numbers (area code is 303, unless noted).

<u>Requirement</u>	<u>Agency</u>
SS-4: establishes a Federal Tax ID No. or an Employer ID No. (EIN): http://sa.www4.irs.gov/sa_vign/newFormSS4.do	Internal Revenue Service www.irs.gov/smallbiz Business Line: 800-829-4933
W-4*: employee provides legal name, address, Social Security No. and number of withholding allowances	IRS Publication 454, "Business Tax Kit" Individual Returns: 800-829-1040
Federal Withholding: Federal Income Tax (FWH); Unemployment Taxes (FUTA); Social Security (FICA); MediCare (hospital tax)	U.S. Dept. of Labor: 318-8000 Wage information: (720) 264-3250
Quarterly payroll reports: Form 941 (payment of FWH, FICA, Medicare); Form 940 (FUTA)	Social Security Administration: 800-772-1213
State of Colorado Withholding: Income Tax Withholding (SWH) Unemployment Insurance (SUI) Quarterly reports required	Colorado Dept. of Revenue: 238-7378 Colorado Unemployment Insurance: 318-9055 Colo. Dept. of Labor & Employment: Labor Standards Unit: 318-8441
Local Withholding: Occupational Privilege Tax (OPT: head tax); quarterly report required	City of Aurora Tax & Licensing: 739-7057 (or call your local municipality)
Workers' Compensation Insurance	Pinnacol Assurance: 361-4000
OHSA/ADA: Safety & health of employees is protected by federal regulations; ADA requirements **	Occupational Safety & Health Admin. (OSHA): 844-5285; Americans with Disabilities Act **
I-9: Immigration form required by law for all employees: http://uscis.gov/graphics/formsfee/forms/I-9.htm	U.S. Citizenship and Immigration Services: 800-375-5283 or http://uscis.gov

See back of this booklet for other helpful numbers and web sites.

* **Form W-9** is required from Independent Contractors to obtain contractor's legal name and Federal Tax ID No.

** Rocky Mountain Disability & Business Technical Assistance Center: 1-800-949-4232; www.adainformation.org.

**To learn more about employer responsibilities,
schedule a no-cost one-on-one counseling session.
Contact the Aurora BDC at (303) 326-8690.**