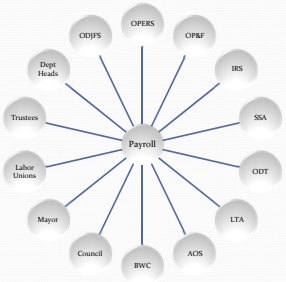
PAYROLL 101

Local Government Officials Conference

Today's Topics:

- Earnings
- Involuntary Deductions
- Voluntary Deductions
- Reporting Requirements

Many factors affect Payroll



EARNINGS

- Hourly
- Overtime (1.5)
- Overtime (2.0)
- Retro Pay
- Longevity
- Purchase Vacation
- Purchase Sick Time

TAXABLE FRINGE BENEFITS

- Hospitalization
- Uniform Allowance
- Cell Phone Allowance
- Per Item Wages
- IRS Publication 15

IRS Contact Information

IRS John Darr 419-526-2886 john.l.darr@irs.gov

Ashland	Ashtabula	Athens	Belmont	Carroll
Columbiana	Coshocton	Crawford	Cuyahoga	Erie
Fairfield	Gallia	Geauga	Guernsey	Harrison
Hocking	Holmes	Huron	Jackson	Jefferson
Knox	Lake	Lawrence	Licking	Lorain
Mahoning	Meigs	Medina	Monroe	Morgan
Morrow	Muskingum	Noble	Richland	Perry
Portage	Scioto	Stark	Summit	Trumbull
Tuscarawas	Vinton	Washington	Wayne	

IRS Wendy Speelman 419-512-1809 Cell wendy.e.speelman@irs.gov

Adams	Allen	Auglaize	Brown	Butler
Champaign	Clark	Clermont	Clinton	Darke
Defiance	Delaware	Fayette	Franklin	Fulton
Greene	Hamilton	Hancock	Hardin	Henry
Highland	Logan	Lucas	Madison	Marion
Mercer	Miami	Montgomery	Ottawa	Paulding
Pickaway	Pike	Preble	Putnam	Ross
Sandusky	Seneca	Shelby	Union	Van Wert
Warren	Williams	Wood	Wyandot	

INVOLUNTARY DEDUCTIONS

- Federal Income Tax
- Medicare
- Social Security – option for elected only
- State Income Tax
- Local Income Tax
- Retirement

OPERS Employer Outreach

The Employer Call Center is available Monday thru Friday, 8:00 a.m. to 4:30 p.m.

- Phone: 1-888-400-0965
- https://www.opers.org/employers/outreach/

VOLUNTARY DEDUCTIONS

- Deferred Compensation
- Union Dues
- Association Dues
- Hospitalization
- Dental/Vision Plan
- Aflac
- Uniform/Equipment Purchases
- Other Savings/Investments

REPORTING REQUIREMENTS

- Federal Tax Deposits
- State Tax Deposits/Submission
- Local Tax Deposits/Submission
- ODJFS Reporting – Quarterly ***(whether or not reimbursing)***
- Workers Compensation – Annually
- 941 – Quarterly
- W2's/W-3's – Year End

QUESTIONS

VILLAGE OF BETHEL, CLERMONT COUNTY

Employee General Information

Year 2015

2/6/2015 11:55:38 AM
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Handout #1

Employee ID:	**Gilpin**			Pay Status:	Active
Name:	Gilpin, William R.	Federal Status:	Married	SSN:	
Address:	[redacted]	Federal Exemptions:	0	Sex:	Male
		State Exemptions:	0	Date of Birth:	10/27/1957
				Status:	Full Time
E-Mail Address:		EFT Authorized:	Yes	Hire Date:	12/29/2010
		Prenote Sent:	Yes	Track Hours By:	Pay Period
Home Phone:	[redacted]				
Cell Phone:		EFT Routing #:		OPERS Member Date:	12/29/2010
Emergency Phone:		EFT Account #:		OPFPF Member Date:	
Emergency Contact:		EFT Account Type:		OPFPF Hours Base:	0.00

Earnings

ID	Name	Frequency	Pay Rate	Rate Multiplier	Typical Hours/items	Account Split Method	Status	Department	Appropriation Account	Hours or Percent
1	Salary	Semi-Monthly	[redacted]		86.67	Percentage	Active	Administration	1000-725-121-0000	0.00%
									2011-725-121-0000	0.00%
									5101-531-121-0000	0.00%
									5301-511-121-0000	0.00%

Attached Leave

ID	Name	Status
2	Personal Leave	Active
3	Sick Leave	Active
4	Vacation Leave	Active

Attached Withholdings

ID	Name	Status
1	Ohio Income Tax	Active
2	Federal Income Tax	Active
3	Medicare	Active
4	OPERS-Govt	Active
5	Supp. Federal Withholding	Active
6	Savings Witholdings	Active
7	Reimbursement to Village	Inactive

5	Non-Retirement	Semi-Monthly	$22.50		1.00	Percentage	Inactive	Administration	1000-725-121-0000	0.00%
									2011-725-121-0000	0.00%
									5101-531-121-0000	0.00%
									5301-511-121-0000	0.00%

Attached Withholdings

ID	Name	Status
1	Ohio Income Tax	Active
2	Federal Income Tax	Active
3	Medicare	Active

Report reflects selected information.

Employee General Information

Year 2015

Handout #2

Leaves

ID	Name	Paid When Used	Pay Rate	Proration Method	Hours Earned	Hours Worked	Multiplier	Include in Regular Hours	Maximums Leave	Maximums Annual	Account Split Method	Status
2	Personal Leave	No	$0.00	Manual	0.00	0.00	0.00	Yes	0.00	0.00	No Split	Active
3	Sick Leave	No	$0.00	Per Pay	5.00	0.00	0.00	Yes	1,400.00	0.00	No Split	Active
4	Vacation Leave	No	$0.00	Per Pay	5.00	0.00	0.00	Yes	240.00	0.00	No Split	Active

Withholdings

ID	Name	Type	Rate	Amount	Employer Account Split Method	Employer Account Split Object	Fringe Benefit Account Split Method	Fringe Benefit Account Split Object	Applied to Overtime	Skipped Deduction	Case #	Withholding Order #	Status
1	Ohio Income Tax	Table							Yes	No			Active
2	Federal Income Tax	Table							Yes	No			Active
3	Medicare	Rate			Percentage		Percentage		Yes	No			Active
	Medicare		1.450%										
	Medicare Fringe Benefit		0.000%										

Appropriation Account		Percent
1000-725-213-0000	Fringe	15.000%
2011-725-213-0000	Fringe	10.000%
5101-531-213-0000	Fringe	25.000%
5301-511-213-0000	Fringe	50.000%
1000-725-213-0000	Employer	15.000%
2011-725-213-0000	Employer	10.000%
5101-531-213-0000	Employer	25.000%
5301-511-213-0000	Employer	50.000%

4	OPERS-Govt	Rate			Percentage		Percentage		Yes	No			Active
	OPERS-Govt Regular		10.000%										
	OPERS-Govt Fringe Benefit		0.000%										
	OPERS-Govt Salary Reduction		0.000%										

Appropriation Account		Percent
1000-725-211-0000	Fringe	15.000%
2011-725-211-0000	Fringe	10.000%
5101-531-211-0000	Fringe	25.000%
5301-511-211-0000	Fringe	50.000%
1000-725-211-0000	Employer	15.000%
2011-725-211-0000	Employer	10.000%
5101-531-211-0000	Employer	25.000%
5301-511-211-0000	Employer	50.000%

5	Supp. Federal Withholding	Amount		[redacted]					Yes	No			Active
6	Savings Witholdings	Amount		[redacted]					Yes	No			Active

Report reflects selected information.

VILLAGE OF BETHEL, CLERMONT COUNTY

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Ohio Tax Report

Year 2014

Handout #3

Withholding Name: Ohio Income Tax / Supp. State Withholding

Month	Gross Wages	Non-Cash Wages	Total Gross Wages	Wages Not Subject To Tax	Total Wages Subject To Tax	Tax Withheld
January	$63,791.46	$0.00	$63,791.46	$0.00	$63,791.46	$1,621.49
February	62,428.14	0.00	62,428.14	0.00	62,428.14	1,545.16
March	62,628.04	0.00	62,628.04	0.00	62,628.04	1,569.60
1st Quarter Total	$188,847.64	$0.00	$188,847.64	$0.00	$188,847.64	$4,736.25
April	$83,253.42	$0.00	$83,253.42	$0.00	$83,253.42	$2,031.89
May	60,852.09	0.00	60,852.09	0.00	60,852.09	1,523.83
June	62,019.60	0.00	62,019.60	0.00	62,019.60	1,541.19
2nd Quarter Total	$206,125.11	$0.00	$206,125.11	$0.00	$206,125.11	$5,096.91
July	$59,972.89	$0.00	$59,972.89	$0.00	$59,972.89	$1,519.44
August	65,730.43	0.00	65,730.43	0.00	65,730.43	1,663.52
September	66,421.19	0.00	66,421.19	0.00	66,421.19	1,694.23
3rd Quarter Total	$192,124.51	$0.00	$192,124.51	$0.00	$192,124.51	$4,877.19
October	$87,040.46	$0.00	$87,040.46	$0.00	$87,040.46	$2,216.18
November	65,823.69	0.00	65,823.69	0.00	65,823.69	1,680.00
December	63,341.51	0.00	63,341.51	0.00	63,341.51	1,598.47
4th Quarter Total	$216,205.66	$0.00	$216,205.66	$0.00	$216,205.66	$5,494.65
YTD Total	$803,302.92	$0.00	$803,302.92	$0.00	$803,302.92	$20,205.00

Report reflects selected information.

Handout #4

Form **941 for 2014: Employer's QUARTERLY Federal Tax Return** 950114
(Rev. January 2014) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN): 3 1 – 6 0 0 1 0 3 0

Name (not your trade name): VILLAGE OF BETHEL

Trade name (if any):

Address: 120 N. MAIN ST.
Number Street Suite or room number

BETHEL — City
OH — State
45106-1014 — ZIP code

Foreign country name
Foreign province/county
Foreign postal code

Report for this Quarter of 2014 (Check one.)

- [ ] 1: January, February, March
- [ ] 2: April, May, June
- [ ] 3: July, August, September
- [X] 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1	Number of employees who received wages, tips, or other compensation for the pay period including: *Mar. 12* (Quarter 1), *June 12* (Quarter 2), *Sept. 12* (Quarter 3), or *Dec. 12* (Quarter 4)	1	27
2	Wages, tips, and other compensation	2	216,205.66
3	Federal income tax withheld from wages, tips, and other compensation	3	25,278.13
4	If no wages, tips, and other compensation are subject to social security or Medicare tax		[ ] Check and go to line 6.

		Column 1		Column 2
5a	Taxable social security wages	.	× .124 =	.
5b	Taxable social security tips	.	× .124 =	.
5c	Taxable Medicare wages & tips	216,205.66	× .029 =	6,269.96
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	.	× .009 =	.

5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	6,269.96
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f	.
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	31,548.09
7	Current quarter's adjustment for fractions of cents	7	0.26
8	Current quarter's adjustment for sick pay	8	.
9	Current quarter's adjustments for tips and group-term life insurance	9	.
10	Total taxes after adjustments. Combine lines 6 through 9	10	31,548.35
11	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter	11	31,548.35
12	Balance due. If line 10 is more than line 11, enter the difference and see instructions	12	0.00
13	Overpayment. If line 11 is more than line 10, enter the difference . Check one: [ ] Apply to next return. [ ] Send a refund.		

▶ **You MUST complete both pages of Form 941 and SIGN it.** Next ▶

Handout #5

Form **941 for 2014: Employer's QUARTERLY Federal Tax Return**
(Rev. January 2014) Department of the Treasury — Internal Revenue Service

950114
OMB No. 1545-0029

Employer identification number (EIN): 3 1 – 6 0 0 1 0 3 0

Name (not your trade name): VILLAGE OF BETHEL

Trade name (if any):

Address: 120 N. MAIN ST.
Number Street Suite or room number

BETHEL — City
OH — State
45106-1014 — ZIP code

Foreign country name
Foreign province/county
Foreign postal code

Report for this Quarter of 2014 (Check one)

- [ ] 1: January, February, March
- [ ] 2: April, May, June
- [ ] 3: July, August, September
- [X] 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1	Number of employees who received wages, tips, or other compensation for the pay period including: *Mar. 12* (Quarter 1), *June 12* (Quarter 2), *Sept. 12* (Quarter 3), or *Dec. 12* (Quarter 4)	1	27
2	Wages, tips, and other compensation	2	216,205.66
3	Federal income tax withheld from wages, tips, and other compensation	3	25,278.13
4	If no wages, tips, and other compensation are subject to social security or Medicare tax		[ ] Check and go to line 6.

		Column 1		Column 2
5a	Taxable social security wages		× .124 =	
5b	Taxable social security tips		× .124 =	
5c	Taxable Medicare wages & tips	216,205.66	× .029 =	6,269.96
5d	Taxable wages & tips subject to Additional Medicare Tax withholding		× .009 =	

5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	6,269.96
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f	
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	31,548.09
7	Current quarter's adjustment for fractions of cents	7	0.26
8	Current quarter's adjustment for sick pay	8	
9	Current quarter's adjustments for tips and group-term life insurance	9	
10	Total taxes after adjustments. Combine lines 6 through 9	10	31,548.35
11	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter	11	31,548.35
12	Balance due. If line 10 is more than line 11, enter the difference and see instructions	12	0.00
13	Overpayment. If line 11 is more than line 10, enter the difference		Check one: [ ] Apply to next return [ ] Send a refund

▶ You MUST complete both pages of Form 941 and SIGN it.

Next ▶

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

WLA

Form 941 (Rev. 1-2014)

Handout #6

960311

Schedule B (Form 941):

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2014) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN): 3 1 – 6 0 0 1 0 3 0

Name (not your trade name): VILLAGE OF BETHEL

Calendar year: 2 0 1 4 (Also check quarter)

Report for this Quarter... (Check one.)

- [ ] 1: January, February, March
- [ ] 2: April, May, June
- [ ] 3: July, August, September
- [x] 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was $100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Month 1

1	3048.54	9	58.06	17		25	
2		10		18		26	
3		11		19		27	
4		12		20		28	
5		13		21		29	3291.72
6		14		22		30	1555.38
7		15	4800.58	23		31	
8		16		24			

Tax liability for Month 1: 12754.28

Month 2

1		9		17		25	
2		10		18		26	3281.25
3		11		19		27	
4		12	3183.13	20		28	1555.38
5		13	58.06	21		29	
6		14	1555.38	22		30	
7		15		23		31	
8		16		24			

Tax liability for Month 2: 9633.20

Month 3

1		9	26.65	17		25	
2		10	3078.50	18		26	
3		11	58.06	19		27	
4		12		20		28	
5		13		21		29	
6		14		22		30	1555.38
7		15	1555.38	23		31	
8		16		24	2886.90		

Tax liability for Month 3: 9160.87

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

Total must equal line 10 on Form 941 or Form 941-SS.

Total liability for the quarter: 31548.35

For Paperwork Reduction Act Notice, see separate instructions.

VILLAGE OF BETHEL, CLERMONT COUNTY

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941 Schedule B

Fourth Quarter 2014

Handout #7

	Employee Withholdings				Employer Share		
Date	Federal	Federal Supplemental	Social Security	Medicare	Social Security	Medicare	Total
10/01/2014	$2,354.86	$70.00	$0.00	$311.84	$0.00	$311.84	$3,048.54
10/09/2014	0.00	0.00	0.00	29.03	0.00	29.03	58.06
10/15/2014	3,635.60	255.00	0.00	454.99	0.00	454.99	4,800.58
10/29/2014	2,560.28	70.00	0.00	330.72	0.00	330.72	3,291.72
10/30/2014	1,099.28	185.00	0.00	135.55	0.00	135.55	1,555.38
October Total:	9,650.02	580.00	0.00	1,262.13	0.00	1,262.13	12,754.28
11/12/2014	2,465.11	70.00	0.00	324.01	0.00	324.01	3,183.13
11/13/2014	0.00	0.00	0.00	29.03	0.00	29.03	58.06
11/14/2014	1,099.28	185.00	0.00	135.55	0.00	135.55	1,555.38
11/26/2014	2,550.57	70.00	0.00	330.34	0.00	330.34	3,281.25
11/28/2014	1,099.28	185.00	0.00	135.55	0.00	135.55	1,555.38
November Total:	7,214.24	510.00	0.00	954.48	0.00	954.48	9,633.20
12/09/2014	18.71	0.00	0.00	3.97	0.00	3.97	26.65
12/10/2014	2,379.56	70.00	0.00	314.47	0.00	314.47	3,078.50
12/11/2014	0.00	0.00	0.00	29.03	0.00	29.03	58.06
12/15/2014	1,099.28	185.00	0.00	135.55	0.00	135.55	1,555.38
12/24/2014	2,217.04	70.00	0.00	299.93	0.00	299.93	2,886.90
12/30/2014	1,099.28	185.00	0.00	135.55	0.00	135.55	1,555.38
December Total:	6,813.87	510.00	0.00	918.50	0.00	918.50	9,160.87
4th Quarter Total:	$23,678.13	$1,600.00	$0.00	$3,135.11	$0.00	$3,135.11	$31,548.35

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