City of South Bend
Administration & Fiance Policy Manual

2.14.2 Payroll Tax & Miscellaneous Payroll Filing Procedure

Purpose: *The purpose of this procedure is to define the protocol and responsibilities for the preparation, documentation, file support and filing of payroll tax and other miscellaneous payroll filings to the proper tax and filing authorities.*

Scope: *This procedure applies to all governmental units, enterprise operationsm and operations of the City of South Bend.*

Responsibility: *This procedure is the responsibility of the Controller of the City of South Bend. Changes or revisions to this procedure are only affected with the consent and approval of the Controller.*

Effective Date: *This procedure is effective November 1, 2009*

Approved By: *Controller* **Approved By:** *Mayor*

City of South Bend
Payroll Tax & Miscellaneous Payroll Filings

IN Loc #	Filing	Responsible	Filing Form	Filing Frequency	Description	Due Date
Payroll Tax						
	Reported under Federal Tax ID# xxxxxxxxxx					
1	Federal 941	S Harris	941	W	Remittance of payroll tax withholding to US Treasury	W week after payroll
2	Federal 945	S Harris	945	Q	Reporting of federal wages to IRS	15th of month after Q end
3						
4						
	Reported under Indiana Tax ID# xxxxxxxxxx					
1	WH-1	P Helwig	WH-1	M	Remittance of payroll tax withholding to IN DOR	15th of month after M end
2	Michigan WH	P Helwig	xxx	M	Remittance of payroll tax withholding to MI DOR	15th of month after M end
3	UC-1	P Helwig	UC-1	Q	Reporting of IN wages to DOR	15th of month after Q end
4	Police Pension	S Harris	xxx	Q	Reporting of IN wages to DOR	15th of month after Q end
5	Fire Pension	S Harris	xxx	Q	Reporting of IN wages to DOR	15th of month after Q end
6						
Retirement Programs						
1	PERF		xxx	Q	Reporting of wages and EE contributions	15th of month after Q end
2			xxx			
3						
4						

City of South Bend
Payroll Tax & Miscellaneous Payroll Filings

Department *Administration & Finance*

Responsibility *Payroll Department*

Procedure ***For each individual Filing***

Step	***Action***	***Responsible / Comment***
1	*Preparation of filing*	*Payroll Department*
	File to include	
	Required Filing Documents	
	AP payment voucher	
	Summary worksheet	*excel worksheet supporting tax return*
	NaValine Payroll Report	*NaValine revenue report supporting payroll*
2	*Completed return and file to Controller*	*Payroll Department*
3	*Controller Reviews file and return filing*	*Controller*
4	*Controller approves & signs documents*	*Controller*
5	*File & filing documents to Payroll*	*Controller to Payroll*
6	*Payroll remits funds / filing to proper authority*	*Payroll Department*
7	*AP required file to Accounts Payable*	*Payroll Department*
8	*AP required entry into NaValine*	*Accounts Payable*