

OLHA 2019
Human Resources for Small Museums
Saturday, October 5, 2019

Bethany Hobbs
 Oberlin Heritage Center
 73 ½ S. Professor Street
 Oberlin, OH 44074
 440-774-1700
ohcbiz@oberlinheritage.org
www.oberlinheritagecenter.org



Hiring Paperwork

<u>What</u>	<u>When</u>	<u>Resource / Link</u>	<u>Retention* / Notes</u>
Ohio New Hire Reporting Center	Within 20 days of new employee's hire date.	https://newhire-reporting.com/OH-Newhire/	
W-4 Federal income tax withholding	At time of hire; each year or when employee experiences personal or financial situation changes.	FORM: https://www.irs.gov/pub/irs-pdf/fw4.pdf	You are required to keep a Form W-4 on file for each employee for at least four years after the date the employment tax becomes due or is paid (whichever is later)
IT-4 State of Ohio income tax withholding	At time of hire; each year or when employee experiences personal or financial situation changes.	FORM: https://www.tax.ohio.gov/portals/0/forms/employer_withholding/generic/wt_h_it4.pdf	No specific; 3 years after termination, but would defer to W-4 requirements
I-9 To verify identity and employment authorization of individuals hired for employment in the US.	Within 3 days of start date.	https://www.uscis.gov/i-9 FORM: https://www.uscis.gov/system/files_force/files/form/i-9-paper-version.pdf Per Society for Human Resource Management (SHRM), I-9's should be stored separately from personnel files.	The later of 3 years from date of hire or 1 year after termination of employment
IRS Publication 15		https://www.irs.gov/forms-pubs/about-publication-15	Explains employer tax responsibilities

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Federal Employer Taxes & Filings

All employers are required to withhold federal taxes from employees compensation, which includes, Federal Income tax, Social Security tax and Medicare tax.

<u>What</u>	<u>When</u>	<u>Resource / Link</u>	<u>Retention* / Notes</u>
IRS Form 941 Employer <u>Quarterly</u> Federal Income Tax Return	April 30, July 31 October 31, and January 31 For the previous quarter	FORM: https://www.irs.gov/pub/irs-pdf/f941.pdf https://www.eftps.gov/eftps/ Use this form to file quarterly if your federal withholdings are <u>more</u> than \$1,000 annually.	IRS recommends 3 years (unless there are exceptions)
IRS Form 944 Employer <u>Annual</u> Federal Income Tax Return	January 31 for the previous year	FORM: https://www.irs.gov/pub/irs-pdf/f944.pdf Use this form to file annually (instead of Form 941) if your federal withholdings are <u>less</u> than \$1,000 annually.	IRS recommends 3 years (unless there are exceptions)
IRS Form 940 Annual Federal Unemployment Tax Act (FUTA) tax	January 31 for the previous year	FORM: https://www.irs.gov/pub/irs-pdf/f940.pdf	IRS recommends 3 years (unless there are exceptions)
IRS Form 945 Annual Federal Unemployment Tax Act (FUTA) tax	January 31 for the previous year	Non-payroll payments to employees FORM: https://www.irs.gov/pub/irs-prior/f945--2018.pdf	IRS recommends 3 years (unless there are exceptions)

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State, School, Local Tax Filings**

<u>What</u>	<u>When</u>	<u>Resource / Link</u>	<u>Retention* / Notes</u>
OH IT 501 Payment State Income Tax	Monthly or quarterly***	Ohio Department of Taxation: <i>Electronic filing is mandatory for employer withholding and employer withholding school district tax accounts.</i> On-line Filing: Ohio Business Gateway (https://gateway.ohio.gov/)	Every employer required to withhold Ohio income tax is required to maintain accurate records of all persons from whom tax is collected for a period of four years from the due date.
OH IT 941 Annual Reconciliation of Income Tax Withheld	January 31 for the previous year	Ohio Department of Taxation: <i>Electronic filing is mandatory for employer withholding and employer withholding school district tax accounts.</i> On-line Filing: Ohio Business Gateway (https://gateway.ohio.gov/)	Every employer required to withhold Ohio income tax is required to maintain accurate records of all persons from whom tax is collected for a period of four years from the due date.
OH SD 101 Payment of School District Income Tax	Monthly or quarterly***	Ohio Department of Taxation: <i>Electronic filing is mandatory for employer withholding and employer withholding school district tax accounts.</i> On-line Filing: Ohio Business Gateway (https://gateway.ohio.gov/)	Every employer required to withhold Ohio income tax is required to maintain accurate records of all persons from whom tax is collected for a period of four years from the due date.
OH SD 141 Annual Reconciliation of School District Income Tax Withheld	January 31 for the previous year	https://www.tax.ohio.gov/school_district_income.aspx https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/default_Municipal.aspx	Every employer required to withhold Ohio income tax is required to maintain accurate records of all persons from whom tax is collected for a period of four years from the due date.
Municipal Income Tax	Varies by municipality	Use this link to find your municipality and their tax information & forms: https://www.tax.ohio.gov/municipalities/municipal_income_tax_forms.aspx Many municipalities use RITA (Regional Income Tax Agency): https://www.ritaohio.com/Municipalities Ohio Business Gateway (https://gateway.ohio.gov/)	

**assuming that employer and all employees live and work in Ohio

*** https://www.tax.ohio.gov/employer_withholding.aspx (Click on Due Dates & Payment Schedule)

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IRS Forms & Filings

<u>What</u>	<u>When</u>	<u>Resource / Link</u>	<u>Retention* / Notes</u>
IRS Form W-2 Report of Annual Wages	Annually (Jan 30 for previous calendar year)	https://www.irs.gov/forms-pubs/about-form-w-2 FORM: https://www.irs.gov/pub/irs-pdf/fw2.pdf You may file electronically with the SSA (Social Security Administration)	Recommended: 6 years
IRS Form W-3 Transmittal of Wage and Tax Statements	Annually (Jan 30 for previous calendar year)	https://www.irs.gov/forms-pubs/about-form-w-3 FORM: https://www.irs.gov/pub/irs-pdf/fw3.pdf You may file electronically with the SSA (Social Security Administration)	Recommended: 6 years
IRS Form W-9 Request for Taxpayer Identification Number & Certification	Prior to making independent contractor / vendor payment to ensure correct information	FORM: https://www.irs.gov/pub/irs-pdf/fw9.pdf	Form W-9 does not expire but you can request updated W-9 for business records when needed.
IRS Form 1099 Report various types of income other than wages, salaries, and tips	Annually (Jan 30 for previous year)	Form 1099 serves a similar purpose to an independent contractor as a W-2 does for an employee https://www.irs.gov/forms-pubs/about-form-1099-misc FORM: https://www.irs.gov/pub/irs-pdf/f1099misc.pdf	Recommended: 6 years
IRS Form 1096 Annual Summary and Transmittal of U.S. Information Returns – 1099s	Annually (Jan 30 for previous year)	Form 1096 is an Internal Revenue Service tax form used in the United States used to summarize information returns (1099) being sent to the IRS https://www.irs.gov/forms-pubs/about-form-1096 FORM: https://www.irs.gov/pub/irs-pdf/f1096.pdf	Recommended: 6 years

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Additional Filings & Payment for Nonprofits

<u>What</u>	<u>When</u>	<u>Resource / Link</u>	<u>Retention* / Notes</u>
IRS Form 5500 Annual Reporting of Employer Retirement Plan	Last day of the seventh month following the last day of the plan year. July 31 for Dec 31 st fiscal year end.	https://www.irs.gov/retirement-plans/form-5500-corner https://www.efast.dol.gov/welcome.html	IRS Recommends: 3 years
Charitable Registration / Ohio Attorney General	15 th day of the fifth month following the close of a fiscal year. May 15 for Dec 31 st fiscal year end.	https://www.ohioattorneygeneral.gov/Business/Services-for-Charities/Charitable-Registration.aspx	Permanently
IRS Form 990 Provides public with the nonprofit's financial information	15 th day of the fifth month following the close of a fiscal year. May 15 for Dec 31 st fiscal year end.	Which 990 do I file: https://www.irs.gov/charities-non-profits/exempt-organization-annual-filing-requirements-overview FORM: https://www.irs.gov/pub/irs-pdf/f990.pdf	Permanently
IRS Form 8868 6-month extension to file Form 990	15 th day of the fifth month following the close of a fiscal year. May 15 for Dec 31 st fiscal year end.	FORM: https://www.irs.gov/pub/irs-pdf/f8868.pdf The Ohio Attorney General's Office honors all extensions granted by the IRS and no form is required to extend the state filing deadlines if an IRS extension was granted.	

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Still More Filings & Payments for Nonprofits

<u>What</u>	<u>When</u>	<u>Resource / Link</u>
Workers' Compensation Coverage Ohio Bureau of Workers Compensation	Annually	https://info.bwc.ohio.gov Employer Portal: https://info.bwc.ohio.gov/wps/portal/bwc/site/employer/
Unemployment Compensation Ohio Department of Job & Family Services	Quarterly	http://jfs.ohio.gov/ouio/uctax/registering_as_an_employer.stm https://unemployment.ohio.gov/EmployerChoice.html
PS Form 3624 USPS		Apply for Authorization to Mail at Nonprofit Prices https://pe.usps.com/businessmail101?ViewName=NonprofitApplication
System for Award Management (SAM)		Registration: https://sam.gov/SAM/
Data Universal Number System (DUNS) Grants.gov	Does Not Expire	Registration: https://www.grants.gov/web/grants/applicants/organization-registration/step-1-obtain-duns-number.html

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Ohio Secretary of State

<u>What</u>	<u>When</u>	<u>Resource / Link</u>	<u>Cost</u>
Form 532 B Articles of Incorporation	At the time you establish a nonprofit corporation with State of Ohio	FORM: https://www.sos.state.oh.us/globalassets/business/forms/532b.pdf	\$99.00
Form 532 B Statutory Agent	Done at the same time as Articles of Incorporation	FORM: https://www.sos.state.oh.us/globalassets/business/forms/532b.pdf	\$99.00
Form 522 Statement of Continued Existence	Every five years	FORM: https://www.sos.state.oh.us/globalassets/business/forms/522.pdf	\$25.00
Form 521 Statutory Agent Update	Every time the nonprofit's statutory agent changes	FORM: https://www.sos.state.oh.us/globalassets/business/forms/521.pdf	\$25.00
Form 524A Trade Name / DBA Registration	At the time you want to establish a trade name or DBA	FORM: https://www.sos.state.oh.us/globalassets/business/forms/524a.pdf	\$25.00
https://www.sos.state.oh.us/globalassets/publications/busserv/nonprofit.pdf			
IRS Publication 557 Tax Exempt Status for Your Organization	https://www.irs.gov/pub/irs-pdf/p557.pdf	<ul style="list-style-type: none"> • The IRS, and NOT the Ohio Secretary of State, grants nonprofit organizations their tax-exempt status. • Employer Identification Numbers are also obtained through IRS 	
Sales & Use Tax Ohio Department of Taxation	Monthly or Semi-Annually (January & July)	On-line Filing: Ohio Business Gateway (https://gateway.ohio.gov/)	<ul style="list-style-type: none"> • Sales tax collected through sales made with your organization • Tax exempt status does not exempt from Sales & Use Tax
Additional Resources	<ul style="list-style-type: none"> * https://www.shrm.org/resourcesandtools/tools-and-samples/policies/pages/cms_017186.aspx * https://www.irs.gov/businesses/small-businesses-self-employed/how-long-should-i-keep-records 		

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