

Effective Date:  
Revised Date:  
Review Date:

**North Sound Mental Health Administration**  
Section 3000 – Fiscal: Tax Reporting

Authorizing Source:  
Cancels:  
See Also:  
Responsible Staff: Fiscal Officer

Approved by: Board of Directors  
Motion #: 98-072

Date: 11/19/98

**POLICY #3034.00**

**SUBJECT: TAX REPORTING**

**POLICY**

All tax information required by law will be reported in an accurate and timely manner.

**PROCEDURE**

The following tax reports are required to be filed on a quarterly basis:

1. Washington State Industrial Insurance
2. Unemployment Insurance

On a monthly basis:

1. PERS Monthly Retirement Payment Report

**Washington State Industrial Insurance**

On or about the end of each calendar quarter, a blank form will be received from the Department of Labor and Industries. To complete the form, determine the gross salaries paid and number of hours worked for the reporting quarter. This may be found in the payroll records. To determine the premium owed, multiply the number of hours times the rate shown on the form.

Once the form is completed, process for payment to produce a warrant for the owed premium and mail the original form plus the warrant to the address on the form. This payment must be mailed no later than the end of the month following the reporting quarter (i.e., March report is due April 30). The duplicate form is maintained in the Labor & Industries file in the fiscal section.

**Unemployment Insurance**

On or about the end of each calendar quarter, a blank form will be received from the Employment Security Department. To complete the form, list the employees' social security number, full name, hours worked in the reporting quarter, and total wages in the reporting quarter. Carry the total wages for all employees to the second half of the form. To determine the tax due, multiply the total wages for all employees by the rate printed on the form.

Once the form is completed, process for payment to produce a warrant for the tax owed and mail the original form plus the warrant to the address on the form. This payment must be mailed no later than the end of the month following the reporting quarter (i.e., March report is due April 30). The duplicate copy of the report is filed in the Employment Security file in the fiscal section.

**PERS Retirement System Monthly Report**

On or about the end of each month, a blank Transmittal Report will be received from the Washington State Department of Retirement Systems. This form will be used in conjunction with the Department Retirement Systems Payment Advice maintained in the PERS file. These two forms will be attached to the monthly retirement warrant, which is produced by the Snohomish County Payroll Department and received with the month end paychecks.

Complete the signature, name and phone number information on the Transmittal. Complete the employer name section on the Payment Advice. The PERS department number for the NSRSN is 4619. Under the Plan 2 section, write the warrant number, year and month (i.e., April 1992 becomes 9204) and the amount of the warrant. Complete the total lines. Attach the original Transmittal Report to the original Payment Advice, attach the warrant and mail to the address on the Transmittal Report.

Retain a copy of the Payment Advice and the Transmittal Report in the PERS file in the fiscal section. This report is due by the 15<sup>th</sup> of the month following the reporting period.

**ATTACHMENTS**

None