



Hiring Employees

Program Procedures:

- Prepare job descriptions
- Prepare standard interview questions
- Understanding legal responsibilities according to Department of Labor laws
- Prepare an employee handbook
- Obtain an Employer Identification Number (EIN)
- Register business name
- Purchase accounting software
- Designate a tax accountant
- Create salary scale
- Define employee benefits

Hiring Procedures:

- Gather required documentation (examples)
 - Background Checks completed and verified
 - CPR/First Aid certification
 - Two proofs of identification
 - Training documentation
 - References
 - Applications/resume
 - Benefit enrollment forms
- Ensure staff files are confidential and current
- Discuss wages based on salary scale
- Discuss work schedule
- Introduction of new employee
- Tour of the program
- Two-day on-site orientation
- Completion of required Getting Started and SIDS courses
- Review Staff/Parent Handbooks
- Review and sign job descriptions
- Set-up employee check in system
- Set up weekly review during probation period

Federal and State Tax Requirements

- Have employees complete Form I-9 (the Employment Eligibility Verification) for verification that employee is eligible to work in the U.S. You don't have to file this form with the IRS, but you must keep it in your files for three years and make it available for inspection by officials, if necessary.
- Have employees complete Form W-4 (Withholding Allowance Certificate) to determine federal income tax withholding from the employee's pay.
- Employees living in another state must complete a state reciprocity form.
- Employees between the ages of fourteen through fifteen must complete an employment and age certificate.
- Withhold the required state and federal funds: income taxes, unemployment taxes, social security, Medicare and worker's compensation insurance
- File annually, Form W-2 (Wage and Tax Statement) that summarizes your Social Security and Medicare tax withholding for the year. Give a copy to your employee and send it to the IRS by Jan. 31st. along with the W2 form, you must also file the Form W-3 (Transmittal of Wage and Tax Statements). Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for four years.

Please consider working with an accountant or tax preparer to ensure that you are following all federal and state requirements