



Employer Checklist

The following are the steps that employers in Virginia must take when they hire employees. While it is the responsibility of the employer to make sure that all required steps have been completed, many businesses find it wise to contract with a payroll company (PayChex, Inc., Payroll Network, Inc. and ADP are well-known examples) to take care of many of them. Your accountant would be a good source of information for evaluating and choosing a payroll company.

1. Obtain a Federal Employment Identification Number (EIN). The IRS Form for this number is IRS SS-4. You can apply online at www.irs.gov.
2. Register with the Virginia Employment Commission for payment of unemployment compensation taxes. For more information about the Unemployment Insurance Program in Virginia, to obtain a copy of the VEC Employer Handbook, and to download the required forms, see www.VaEmploy.com.
3. Establish a Payroll System for withholding taxes and making payroll tax payments to the Internal Revenue Service and to the State of Virginia. You will be required to withhold a portion of each employee's income and deposit it with the IRS, and also make Social Security and Medicare tax payments. See IRS Publication 15, Circular E, *Employer's Tax Guide*, available on the IRS website at www.irs.gov. For Virginia tax registration and withholding information, see www.tax.virginia.gov. All employees are required to complete IRS Form W-4, Withholding Allowance Certificate, so that the employer can determine the correct amount of tax to withhold from their paychecks.
4. Obtain Worker's Compensation Insurance. For more information on this requirement see www.vwc.state.va.us.
5. Each new employee hired must be reported to the Virginia Department of Social Services. This is for the purpose of locating parents who owe child support. See <http://newhire-reporting.com/va-newhire/default.aspx>.

6. For each new employee hired, the employer must fill out Form I-9, Employment Eligibility Verification. This form is used to verify that every employee is eligible to work in the US. It is a requirement of the Bureau of Citizenship & Immigration Service (BCIS) of the Department of Homeland Security. This form must be completed and retained by the employer, and available for inspection. It can be obtained at www.uscis.gov.
7. Employers within the City of Alexandria who have four or more employees (including the owner, but excluding parents, spouse or children) must comply with the City of Alexandria Human Rights Ordinance. This law prohibits discrimination against employees on the basis of race, color, religion, disability, ancestry, sex, age, national origin, sexual orientation, marital status or familial status. For more information contact the Human Rights Office of the City of Alexandria at 703-746-3140, or see www.alexandriava.gov/humanrights.
8. Be certain that you comply with the Child Labor and Right-to-Work Law, and those covering Minimum Wage, Payroll and Wages, Equal Pay, and Bulletin Board Poster Requirements. See www.doli.virginia.gov and click on "Request a Poster" under "Services".
9. Establish an employee safety and health program. The Virginia Occupational Safety and Health (VOSH) Program of the Department of Labor and Industry enforces the state requirements regarding employee safety. Their Office of Cooperative Programs offers free on-site consultations with employers to assist them in achieving compliance with safety and health standards. See www.doli.virginia.gov and click on "Agency Programs".

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