

Administrative information for new officers



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It's that time of the year again—pumpkin spice is in the air with the anticipation of the upcoming holiday season. At NALC, it is a time to prepare to install our new officers! Now, while this may involve lots of pomp and circumstance, there are still plenty of low-key, yet very important, administrative tasks that need to be done behind the scenes to help prep everyone for their transition into their new roles.

As a new officer, you may not know anything about running a tax-exempt labor organization, but the key to success in a new role is building the proper foundation—and it starts with the new hire process.

Before a new employee starts work and receives his or her first paycheck (and yes, if someone is receiving pay from the branch or state association, that person most likely fits into the classification of employee), there are some forms you must have on file for every new hire to comply with federal and state laws. In this column, I will briefly cover the form basics, including the designated purpose for each form.

Employment eligibility (Form I-9)

Employment verification is a big hiring compliance requirement, as I have shared in previous articles. Failure to complete this form properly could represent a serious financial and legal threat to our branch offices and state associations. Here is a reminder on how to protect against I-9-related penalties:

- Download the most up-to-date form at uscis.gov/files/form/i-9.pdf.
- Section 1 of I-9 must be completed by each employee (again, anyone earning W-2 wages through your branch or state association) by their first day of work—the period of time after the job offer has been accepted and before the end of the employee's first day.
- Section 2 must be completed by you (the employer) within three business days of the date of hire.
- The instruction document and List of Acceptable Documents (page 3 of the Form I-9) should be made available to employees at the time they complete Section 1 of the form.

Employees choose which legal documents to submit to establish their identity and eligibility to work in the United States. They must present original, unexpired documents in person to the company representative (a branch officer or other designated employee who is completing Section 2 of the I-9).

Federal income tax withholding (Form W-4)

The W-4 is used to determine the amount of federal taxes to be withheld each paycheck. Also known as the Employee's Withholding Certificate, this form must be completed by each employee before the issuance of his or her first paycheck. As of Jan. 1, 2020, the new W-4 form (found on the IRS website) must be used for new hires, as well as for all employees requesting a change after this date.

New hire employer registration

Employers must register all new employees in their state's new hire notification system, since this registration allows the state to collect child support payments if applicable. The U.S. Department of Health and Human Services has information about how to register new hires with your state.

State income, unemployment and workers' compensation taxes

For each state that collects income tax, there are specific requirements for employers to report and pay those taxes. State workers' compensation pays employees who are injured or become ill on the job, and you must register with your state's workers' compensation agency and pay into this fund. You may also need to register with your state's labor department to pay state unemployment taxes. This tax is paid by employers (not employees) into a fund that pays employees if they are laid off from the branch or state association, and these payment rates are based on the number of employees and the claim experience of comparable businesses.

Contact your state's taxing agency for more information on withholding forms and requirements for reporting and paying withheld amounts.

Workplace posters

Every business with employees must have certain federal and state workplace posters displayed in a place where employees gather (like a break room). These notices include information on the Occupational Safety and Health Act, Fair Labor Standards Act, and Workers with Disabilities Act/Special Minimum Wage. You can learn more about how to download all necessary publications from the Department of Labor or state websites, or check out vendors who can provide assistance in determining which notices you must post (including sending replacement posters to capture any future changes).

What do you do with all of this paperwork?

In most cases, you don't need to return the forms to anyone, but remember that federal, state and local agencies can audit your employee records for a variety of reasons, so keeping a secure and accessible storage of records is important. Becoming a new officer can be daunting, but at least we have covered the easy stuff here. Good luck and congratulations on your new role!