
PAYROLL COORDINATOR/ASSISTANT TREASURER

AVAILABILITY REQUIREMENT: Biweekly payroll documents have to be completed ON TIME. Must be able to coordinate activities with Treasurer throughout the school year. Knowledge of Excel, accounting and tax forms a plus.

1. Keep personnel forms: W4, MD withholding, and information for reference.
2. Complete payroll twice per month (on the 15th and 30th of each month); complete payroll tax withholdings (medicare, SS, federal and state taxes). The Payroll Coordinator prepares and distributes payroll checks directly to Teachers; coordinate with Treasurer if necessary.
3. Prepare State and Federal quarterly and yearly tax forms (including W2's and W3's Personal Property tax form).
4. Prepare Maryland Unemployment and MD506 forms quarterly (State forms).
5. Prepare Form 941 quarterly; complete form 8109 the 15th of every month (Federal forms).
5. Assist Treasurer in any overflow from his/her duties.
6. Provide Treasurer with payroll and tax reports prior to the 5th of each month.

**Refer to attached flowchart for details regarding completion of forms mentioned above

Note: Any money spent on completing this job (up to \$40.00) is the responsibility of the jobholder. Amounts in excess of \$40.00 are reimbursed by the school upon request and submission of **all** receipts for all disbursement made on behalf of the school.

Rev. 05/2015 MLDG



Flow Chart for Assistant Treasurer

SALARIES

At the start of school, get copies of the teachers’ contracts from the President. The contracts will give you their salary information and pay dates. Also, check in with the teachers to see that they do not want to change the number of deductions on their W-4’s and MW507’s. If so, you’ll need the teachers to sign new forms. They can be downloaded from the Federal and State Tax websites.

INTUIT ONLINE PAYROLL

This is the online system coordinating the entirety of payroll activities. Required taxes, forms, and paychecks are scheduled in accordance with the calendar in the following pages. Reminders will be sent ahead of scheduled dates for each required item.

Access Information:

childrenandcompanypreschool@gmail.com

Childco456

There will periodically be a login verification required. The President can forward an access code sent by Intuit via email for login. Please notify and coordinate if verification is requested.

Notifications:

Configure notifications to be sent for all required activities within Intuit Online Payroll.

- Setup > Preferences > Payroll Account Access
 - Add a user – enter information for the current Payroll Coordinator.
 - Select “Allow ___ to work on your payroll account.” This enables access to the system.
- Setup > Business Information / Contact Information
 - Set the business contact to the current Payroll Coordinator.
- Disable access for the prior jobholder once transition is complete under Setup > Preferences > Payroll Account Access, by de-selecting “Allow ___ to work on your payroll account.”

PAYCHECKS

The teachers are paid semimonthly on the **15th and 30th of the month**, starting on Sept. 15th and ending on June 15th. Refer to the contracts to confirm that this is correct. These forms are electronically prepared and submitted within Intuit Online Payroll. Paychecks will have to be processed between 5-7 days before the end of the pay period, so planning ahead is necessary. The standard salary for the teachers is their total hours split into 19 equal paychecks, and the system will handle the long decimals accurately. The teachers will submit any extra time via email for classes or meetings that are not included in their salary amount. Scheduled events on the school calendar such as General Meetings and Open Houses need to be paid during the period they are scheduled, so keep the calendar handy, as there will be no notification for these events. The Administrative Liaison, prior to payroll processing, will report vacation or leave taken for that period. The same tax guidelines apply.

Federal Income tax:	Use Circular E, Employers Tax Guide Married-Semimonthly-Allowances (Deductions as written on their W-4) Use a new tax guide with the new calendar year
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State Income tax: Use the MD Employer Withholding Guide and Tables
50% Local Semimonthly, exemptions according to their MW507

Medicare: Wages x .0145

Social Security: Wages x .062
(Medicare & Social Security are automatically processed within Intuit Online Payroll. State and Federal taxes are also.)

The pay stub includes:

- Children and Company name and address
- Employee name, address, and SSN
- Date
- Hourly rate
- Number of deductions, state and federal
- Gross pay
- Net pay
- Medicare withheld
- SS withheld
- Federal tax withheld
- State tax withheld
- Year-to-date Gross, Net, Medicare, SS, Federal, and State

REPORTS

Prior to the 5th of each month, reports for the previous month must be turned in to the Treasurer. These are the “Payroll Details” and “Tax Payments” report. The Treasurer will also request additional reports and form reprints as needed. If sending an electronic copy, generate a password-protected PDF to protect the personal information contained therein. Notify the Treasurer of the password in a separate email or text message.

FORM 8109

These forms are electronically prepared and submitted within Intuit Online Payroll. It is due on the **15th of each month**. (i.e. on October 15th you are depositing an 8109 based on the paychecks paid on Sept. 15th and Sept 30th.) The amount of the 8109 is the sum of the following:

- Federal Tax withheld from all teachers +
- 2 x Social Security Tax withheld from all teachers
- 2 x Medicare Tax withheld from all teachers

FORM 941

This is a quarterly recap of the 8109. These forms are electronically prepared and submitted within Intuit Online Payroll. It is due on **July 31, October 31, January 31, and April 30**.

FORM MW 506

This is the state version of the 8109, except you only deposit it quarterly. These forms are electronically prepared and submitted within Intuit Online Payroll. It is due:



- **July 15, (April, May & June)**
- **October 15, (July, August & September)**
- **January 15, (October, November & December)**
- **April 15, (January, February & March)**

It is the sum of all State Income Tax withheld for the last quarter.

FORM MW 508

This is an annual recap of the MW506. These forms are electronically prepared and submitted within Intuit Online Payroll. It is the total of all state income tax withheld for the tax year. (This includes the second semester of the previous school year.) This is due on **February 28**.

MARYLAND UNEMPLOYMENT (Employer #0075479808)

These forms are electronically prepared and submitted within Intuit Online Payroll. It is due on **July 31, October 31, January 31, and April 30**. This is based on each teacher’s gross salary for the particular period.

W-2 and W-3

The W-2’s are due to the teachers by **January 31**. The W-3 and Copy A of the W-2 are due to the treasurer by **February 28**. Don’t forget to prepare one for the teachers who taught last school year but are not currently on your payroll. All forms are electronically prepared and submitted within Intuit Online Payroll. The teachers may elect to receive theirs electronically or in hard copy. Check with the teachers prior to the deadline for how they prefer to receive information. If sending an electronic copy, generate a password-protected PDF to protect the personal information contained therein. Notify the teachers of the password in a separate email or text message.

July 15	8109
July 15	MD506
July 31	941
July 31	Maryland Unemployment
Aug/Sept	Paychecks for teachers’ prep week
Sept 15	8109 (if payment for teacher prep week was paid in August)
Sept 15	paychecks
Sept 30	paychecks
Oct 15	8109
Oct 15	MW 506
Oct 15	Pay checks
Oct 30	Pay checks
Oct 31	941
Oct 31	Maryland Unemployment
Nov 15	8109
Nov 15	Pay checks
Nov 30	Pay checks
Dec 15	8109
Dec 15	Pay checks
Dec 30	Pay checks
Jan 15	8109



Jan 15	MW506
Jan 15	Pay checks
Jan 30	Pay checks
Jan 31	941
Jan 31	Maryland Unemployment
Jan 31	W-2 forms (can be done earlier; by law, must be given to teachers by Jan 31)
Feb 15	8109
Feb 15	Pay checks
Feb 28	MW508
Feb 28	W-3 form
Feb 28	Pay checks
Mar 15	Pay checks
Mar 15	8109
Mar 30	Pay checks
Apr 15	8109
Apr 15	MW506
Apr 15	Pay checks
Apr 30	Pay checks
Apr 30	941
Apr 30	Maryland Unemployment
May 15	8109
May 15	Pay checks
May 30	Pay checks
Jun 15	8109
Jun15	Paychecks (additional check for each Teacher for a net of \$500; note on payroll stub and memo of check that this is for retirement)
Jun 15	Pay-out any unused sick/vacation time. This amount can be added to their last check or as a separate check. The hours will be provided by the Administrative Liaison.

Revisions: 03/2016 TAB