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Dear Payroll Client,

We are writing as a year-end reminder for you to update pertinent information on behalf of your employees that is either required by law or is relevant to your company's record keeping. Please refer to <http://www.wittenbergcpa.com/resourcesgovtforms.html> for relevant government forms including; W-4, INS Form I-9 and the DSHS New Hire Reporting information, which are discussed below. Also, remember that the **minimum wage will increase to \$8.67 per hour in 2011.**

Please have each of your **current employees** complete a **2011 W-4** form. This allows your employees to assess their withholding status and confirm their social security number, marital status and mailing address.

Each **new employee** must complete a 2011 form W-4 (lines #1-7) along with their signature, date of hire and date of birth. As the employer, you need to complete lines #8-10 of the form W-4. Remember that you must also complete and retain a form I-9, and please let us know if we can assist you with the DSHS New Hire Reporting requirements.

We'd also like to remind you that Washington State law requires (under RCW 50.12.070 and WAC 192-12-050) that the following information be maintained by employers:

- Name (in full) and date of birth of the employee
- Social Security number
- Days and weeks when work was completed
- Dates and hours worked (specific time in and time out)
- Wages paid for each separate pay period
- Location where work was performed
- Date when hired or re-hired to work
- Date when the individuals name was removed from the payroll
- Cause of separation from work due to discharge, quit, etc.

According to the State of Washington these employee records are to be kept for a period of at least four years, but our office recommends seven years. We also recommend that you maintain an employee policy and procedure manual and that you review the overall content of your employees' files, at least annually, for completeness.

Don't hesitate to let someone in our office know if we can assist you in completing the required forms or to help you understand the rules, as they apply to your company.

Best Regards,  
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