



# Your first employee (by the numbers)

## With Tracey Simons

### Contract worker vs. employee

[jfs.ohio.gov/ouio/uctax/comnfaq.stm](https://jfs.ohio.gov/ouio/uctax/comnfaq.stm)

### Federal requirements

- Obtain a Employer Identification Number (EIN) and enroll in Electronic Federal Tax Payment System (EFTPS)

[irs.gov/businesses/small-businesses-self-employed/hiring-employees](https://irs.gov/businesses/small-businesses-self-employed/hiring-employees)

### Ohio requirements

- Register with the State of Ohio ([Ohio Business Gateway](#)) and Ohio Office of Unemployment Compensation ([ERIC](#))
- Report new hires within 20 days to [Ohio New Hire Reporting Center](#)

### Documenting your first employee

- Federal I-9 Employee Verification [uscis.gov/i-9](https://uscis.gov/i-9)
- Federal W-4 Withholding Certificate [irs.gov/forms-pubs/about-form-w-4](https://irs.gov/forms-pubs/about-form-w-4)
- Ohio IT-4 Employee Withholding Exemption Certificate [tax.ohio.gov/static/forms/employer\\_withholding/generic/wth\\_it4.pdf](https://tax.ohio.gov/static/forms/employer_withholding/generic/wth_it4.pdf)

### Setting up payroll

- Select a system or service for payroll checks, access to tax tables, quarterly and year-end tax returns

### Employer expenses beyond wages

[sba.gov/blog/how-much-does-employee-cost-you](https://sba.gov/blog/how-much-does-employee-cost-you)

- Social Security and Medicare (FICA)
- State and federal unemployment taxes (FUTA, SUTA)
- Federal tax deposits are made periodically throughout the year
- Worker's compensation insurance calendar year is July 1-June 30

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### FORMS:

[cpabluffton.com/resources](https://cpabluffton.com/resources)

View the discussion on our [Youtube](#) channel

Online Presentation  
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