

 EQB ENVIRONMENTAL QUALITY BOARD COMMONWEALTH OF PUERTO RICO	Document Owner:	Payroll Division	
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Payroll Procedure			
APPROVAL			
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1. Objective

Establish standards for the execution of all business processes in the Payroll section, including leave accumulation, payment withholding processing, payroll payment processing, adjustments processing and required reports.

2. Legal Authority

For the execution of this procedure, should be observed the following laws and regulations and any other applicable laws, regulations, directives, policies, procedures or guidance that may be issued after the effective date of this SOP:

- Act No. 74 of July 1, 1995 authorizes payment of wages to workers or employees by check, direct deposit or through transfer electronically on a voluntary basis.
- Act No. 268, September 11, 1998 establishes as public policy the Government of the Commonwealth of Puerto Rico that any person who receive an appointment from 1 July 1998 to hold office as a regular employee or official or trusted, the Government of Puerto Rico, its agencies, corporations and instrumentalities, excluding government municipal service not to provide deposit, their primary method of payment be by direct deposit.
- Act No. 103 of 25 May 2006, known as the Law of Fiscal Reform, Article 20, establishes the public policy of the Commonwealth of Puerto Rico to encourage the development of technology encouraging that all expenditures of public funds are made by electronic methods. This Article requires the Department of Finance to establish a mechanism of electronic cards for employees not wishing to receive their wages in their personal bank accounts.
- Act No. 184 of August 3, 2004, known as Human Resources Administration Law for Public Services in the Commonwealth of Puerto Rico.
- EQB Time and Attendance Administrative Order
- EQB Time Allocations Methodology September 2010
- 2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, and 230 - Policy issued by the federal Office of Management and Budget titled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

3. Applicability

This procedure is applicable to all employees working in the Human Resources Office and Payroll Section of the EQB and which responsibilities include, but are not limited to, leave accumulation processing, payroll processing, adjustments processing, tax and other required reports preparation and all other activities for the proper performance of payroll related processes.

4. Organizational Roles and Responsibilities

- EQB Employees - Responsible for complying with the daily work shift and attendance standards. Each employee must register his/her attendance daily in the corresponding Attendance Terminal. Each employee is responsible for submitting their time and supporting documentation for approval, no longer than two (2) days after the end of the week. It is the responsibility of every employee the prudent and restricted use of the benefits granted by the employer, in addition to complying with the daily work shift.
- EQB Supervisors - Enforce the work shift and attendance internal standards, in such manner that the necessary continuity and efficiency of the services rendered is maintained. Supervisors must evaluate and approve or deny the weekly time submitted by their employees, no later than five (5) days after the end of the week.
- EQB Supervisor's Designated Employee - Execute approval or denial process if EQB Supervisor is not available.
- Human Resources Office - Responsible to hire and allocate personnel, as well as execute the leave program to determine proper accrual and balances process, among other processes.
- Payroll Section - Responsible to process payroll, generate W2s, file required Forms and Reports (IRS forms, Labor Department forms, Employer's Quarterly Return of Income Tax Withheld, other).
- Government Development Bank - Responsible to provide the tool to process ACH direct payments.

5. Definitions and Abbreviations

5.1. Definitions


Term	Definition
Additional Pay	Earnings that an employee will be paid on a regular basis in addition to regular pay.
Benefits	In general, indirect and non-cash compensation paid to an employee. Some benefits are mandated by law (such as: social security, unemployment compensation, and workers compensation) and others (such as: health insurance, life insurance, medical plan, paid vacation, pension, gratuity).



Term	Definition
Deductions	Reduction of amounts paid to a worker from the gross amount earned. General deductions are those related to any non-benefit deductions that an employee might have. Reductions are for taxes, voluntary savings or pension contributions, union dues, insurance premiums, charitable contributions, garnishments and hours not charged to any applicable license. The paycheck reflects gross pay less these payroll deductions.
FiMaS	Financial Management System which includes functionalities for managing EQB finances and Human Resources related processes and information.
Flat amount	Semi-monthly amount that the employee agrees to pay.
Garnishment	A wage garnishment is any legal or equitable procedure through which some portion of a person's earnings is required to be withheld by an employer for the payment of a debt.
Off Cycle Payroll	Payroll payment outside the regular cycle (i.e. license liquidations).
On Cycle Payroll	Semimonthly payroll payment.
Paysheet	Process that collects the information of all system tables related to the employees for whom a payment will be processed.

5.2. Abbreviations

Abbreviation	Term
AO	EQB Area or Office
DT	Department of Treasury
EPA	Environmental Protection Agency
EQB	Environmental Quality Board
FiMaS	Financial Management System
GDB	Government Development Bank
HR	Human Resources

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6. Procedure Description

6.1. Maintain Employee - Tax Data

- 6.1.1. Human Resources Division creates new employees in FiMaS following the process agreed on the OP-0003, Processing of Appointment and Personnel Transactions Procedure.
- 6.1.2. Auxiliary Payroll requests tax withholding data from the new employee. The employee can request modifications upon hire or at any time thereafter.
- 6.1.3. The employee completes the Form 499 R4 to request modifications on tax withholding data, if applicable, and submits it to Payroll Section.
- 6.1.4. Auxiliary Payroll registers Form 499 R4 in FiMaS.
 - a. Form 499 R4 effective date is entered on Tax Data. The effective date is either the employee's date of hire or the date written by the employee in the form, if requesting a modification. All tax data is entered in the system; additional withholdings are entered if specified in the form.
 - b. If an employee is hired, but the form is not completed and submitted to Payroll Section, the employee is automatically set to the default tax value status until the Form 499 R4 is received. If the default tax values are set, the system will withhold the maximum tax deductions.




For detailed steps to follow in the FiMaS application, please refer to Manual de Nómina, available through Intranet.

6.2. Maintain Employee - General Deduction Data

Assigning a deduction code to an employee results in general (non-benefit-related) deductions and specifies the calculation method for a general deduction. EQB will continue to use general deductions for benefit related deductions. Types of deductions include:

- Cooperatives
- Loans
- Garnishments
- Medical
- Associations
- Catastrophic Insurance
- Union dues
- Other

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FiMaS calculates regular deductions based on deduction data registered in the employee's record. EQB can make permanent or one-time changes to deduction data.

6.2.1. The employee completes and submits an application form for voluntary deduction to Payroll Section, if applicable. Application form varies by different providers.

a. For health insurance and garnishment deductions, the provider submits the authorization form to the Payroll Section to begin withholding deductions.

6.2.2. Auxiliary Payroll registers deductions in FiMaS.

a. Auxiliary Payroll accesses the employee's general deductions record and adds the corresponding data at the employee level. Deductions are entered with the corresponding effective dates and the proper deduction codes.

6.2.3. Auxiliary Payroll determines deduction routine based on, whether the deduction amount is defined on the deduction table, or is defined at the employee level.

a. If the deduction is defined at the employee level, then enters the flat/additional amount, total loan amount to be paid (goal amount) and any other applicable information in the General Deductions Screen.



For detailed steps to follow in the FiMaS application, please refer to Manual de Nómina, available through Intranet.

6.3. Maintain Employee - Direct Deposit Data

Payroll Direct Deposit automatically deposits the enrolled employees' net pay to their bank account. It creates an ACH (Automatic Clearing House) file that the bank uses to deposit amounts into the employees' bank accounts. The ACH file contains the employee's name, transit number, bank account information (multiple bank accounts are allowed) and deposit amount. EQB will process an ACH file after every On-Cycle and Off-Cycle Payroll. The money from the EQB account is transferred to the Originating Depository Financial Institution, GDB. The money is then sent via ACH to the receiving bank, where is finally deposited into the designated employee's account(s).

6.3.1. The new employee completes and submits to the Payroll Section the Direct Deposit Authorization Form, which includes:

- a. Employee Name
- b. Social Security Number
- c. Financial Institution Name
- d. Financial Institution Branch
- e. Bank Account Number
- f. Bank Account Type
- g. Employee Signature

h. Date

6.3.2. Auxiliary Payroll registers direct deposit data, with an effective date, in FiMaS. All payments will be directly deposited in the employee's registered bank account.

6.4. Maintain Employee - Additional Pay Data

Additional pay refers to earnings that an employee will be paid on a regular basis in addition to regular pay. These earnings are paid every pay period, until the timeframe is completed or the Human Resources Office requests a stop payment to the Payroll Section. EQB pays additional pay for differential earnings, either permanent or temporary. Based on a new legislation, permanent differentials will not be granted; only the existing ones will remain active.

6.4.1. Human Resources Division enters a Job Transaction to record the Differential Action/Reason in FiMaS and forwards the completed OP-15 form to the Payroll Section.

6.4.2. Auxiliary Payroll proceeds to enter an Additional Pay transaction in FiMaS, if applicable.

- a. A new row is inserted on the Additional Pay page. Payroll Section enters the Earnings Code, Effective Date and the amount to be paid to the employee, among other details.
- b. If these earnings are supposed to be paid by another account code, indicates the account code on the Job Information section, Account Code Field. The EQB requires a separate check for earnings with an account code different than the salary account code.
- c. The next pay cycle to be confirmed will reflect the additional payment transactions.



For detailed steps to follow in the FiMaS application, please refer to Manual de Nómina, available through Intranet

6.5. Maintain Employee - Garnishment Data

A wage garnishment is any legal or equitable procedure through which some portion of an employee's earnings is required to be withheld by the employer for a debt payment. Most garnishments are made by court order. The EQB has four types of wage garnishments: child support, student loans, tax debt with the DT and Chapter 13. Wage garnishments do not include voluntary wage assignments, situations in which employees voluntarily agree that their employers may turn over some specified amount of their earnings to a creditor or creditors.

- 6.5.1. The Auxiliary Payroll receives the garnishment order, if applicable, the Auxiliary Payroll identifies the employee and verifies the employment status in FiMaS.
- 6.5.2. Auxiliary Payroll enters garnishment information in FiMaS. Information to be registered includes, but is not limited to: Garnishment ID, Garnishment Type, Start Date / Stop Date, Limit Amount.



For detailed steps to follow in the FiMaS application, please refer to Manual de Nómina, available through Intranet

6.6. Payroll Process - On Cycle Payroll

As stated on the OP-0017, Work Shift and Attendance Procedures, every employee needs to register their time daily on the Attendance Terminal and distribute their time in FiMaS Timesheet. The hours registered in the Timesheets are the ones used to run the payroll process.

Payroll process is executed two (2) days before the dates established in the Puerto Rico Department of Treasury Circular Letter (*Fechas de Pago de Sueldo, Bono de Navidad y Pensiones para el Año Fiscal*).

- 6.6.1. The Auxiliary Payroll selects a Pay Run ID to identify the pay cycle. This process must be executed before any payroll transaction, generally one (1) week before the date established in the PRDT Circular Letter.
- 6.6.2. Once Pay Run ID process is completed, Auxiliary Payroll must relate it to the Pay Calendar for the corresponding period, one (1) week before the date established in the PRDT Circular Letter.
- 6.6.3. Auxiliary Payroll proceeds with the Paysheets creation process based on the Pay Run ID and Pay Calendar, one (1) week before the date established in the PRDT Circular Letter.
- 6.6.4. Auxiliary Payroll must review the Paysheets (By Paysheet/By Payline) in order to verify and/or modify payroll transactions, one (1) week before the date established in the PRDT Circular Letter.
- 6.6.5. Human Resources Division must execute the Leave Program.
- 6.6.6. Payroll Supervisor generates the following reports to identify and avoid possible overpayments due to deficiencies in balances. These reports are generated three (3) days before the date established in the PRDT Circular Letter:
 - a. *Reporte de Retención*
 - b. *Cartas de Retención* (if applicable)
- 6.6.7. Once Paysheets are created, Payroll Supervisor will be able to execute the Payroll process and then select Process Monitor to verify the status of the Payroll already executed. This process is executed three (3) days before the date established in the PRDT Circular Letter.
- 6.6.8. Auxiliary Payroll must generate a report to verify the amount of employees processed, one (1) week before the date established in the PRDT Circular Letter.
- 6.6.9. Results from changes in the employee pay data (deductions, garnishments, benefits, other) can be verified by the employee on the checks, after the initial calculation is executed.
- 6.6.10. If errors have been corrected throughout the process, Auxiliary Payroll can execute payroll calculations as many times as needed to achieve the correct results.
- 6.6.11. Payroll Supervisor executes the Confirm Pay process after validating and approving all payroll information to process the payments, direct deposits,


withholdings and deductions. This procedure is executed three (3) days before the date established in the PRDT Circular Letter to validate the process as final and correct.

6.6.12. Payroll Supervisor executes the Direct Deposit Payment process to upload the file to the Government Development Bank website. The following steps must be executed by Payroll Supervisor in order to complete the process, three (3) days before the date established in the PRDT Circular Letter.

- a. Access <https://gdbpr.enterprisebanker.com/wcmfd/wcmpw/CustomerLogin>
- b. Sign in with the corresponding *Organization ID, User ID and Password*
- c. Access the *Menu* and choose the *ACH Payment* option
- d. Select *ACH Validator* option
- e. Select *Browse* to find the file to be uploaded and press *Ok*
- f. Access the *ACH Batch List* option (the uploaded Direct Deposit file should appear)
- g. Choose the Direct Deposit file and press *Release*
- h. Select *ACH Batch List* option and *Print Batch Report*
- i. Logoff once the process is completed

6.6.13. For ASUME deposits, Payroll Supervisor executes the Direct Deposit Payment process to upload the file to the Government Development Bank website. The following steps must be executed by Payroll Supervisor in order to complete the process, the last week of every month (two (2) days before the date established in the PRDT Circular Letter):

- a. Access <https://gdbpr.enterprisebanker.com/wcmfd/wcmpw/CustomerLogin>
- b. Sign in with the corresponding *Organization ID, User ID and Password*
- c. Access the *Menu* and choose the *ACH Payment* option
- d. ASUME file should appear on the *Database List* option, press *Select* and the list of employees to whom ASUME deposit should be applied must appear. If there are any changes, edit to add or remove employees.
- e. Click on the *Database List* option
- f. Select the *Create Batch* option and press *Ok*
- g. Access the *ACH Batch List* option (the uploaded Direct Deposit file should appear)
- h. Choose Direct Deposit file and select *Release*
- i. Select *ACH Batch List* option and *Print Batch Report*

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j. Logoff once the process is completed



For detailed steps to follow in the FiMaS application, please refer to Manual de Nómina, available through Intranet

6.7. Payroll Process - Off Cycle Payroll

Off Cycle payments are used to generate checks out of the regular payroll cycle. Usually this payment method is used to pay due license balances to people that are not active in the system for regular payroll. Off Cycle Payroll must be executed before On Cycle Payroll confirmation process.

- 6.7.1. In order to process this kind of payment, Auxiliary Payroll should relate the payment to the applicable Payroll and verify if the employee already has a record. If required, this process is executed the same day of the Confirm Pay process, before the On Cycle Payroll.
- 6.7.2. Once the process is completed, Payroll Supervisor must execute the Calculate Pay process, indicating that it corresponds to an Off Cycle Payroll.
- 6.7.3. Payroll Supervisor executes the Confirm Pay process.

6.8. Direct Deposit Reversals, Check reversal, and Adjustments (Off Cycle Payroll)

Direct Deposits or Checks to be reversed should be worked on the same pay period they were paid. This needs to be done in order to have a correct match with the Voucher Extraction and the Journal Creation processes. If there is need to reverse a transaction and the pay period of that transaction is closed, it must be reversed on the next open pay period. Reversals/Adjustments are required for, but not limited to, the following reasons:

- The Human Resources Office notifies the Payroll Section that an employee resigned after the effective date
- The Leave of Absence balance does not satisfies the total period needed by the employee
- The Human Resources Office registers in the system a Leave of Absence without pay after the pay period is closed.

- 6.8.1. Auxiliary Payroll reverses transactions using the default Check Reversal/Adjustment option, if applicable. This process creates a reversal of the specified transaction on the pay period the process is executed.
- 6.8.2. When an employee receives a payment that was rendered by error, the Auxiliary Payroll notifies him/her in writing that an ACH debit to his/her account will be processed.
- 6.8.3. Auxiliary Payroll processes partial adjustments as applicable for the next payroll period. Partial adjustments are performed for, but not limited to, the following reasons:
 - When an employee is under or over paid

- When a deduction does not correspond and needs to be reimbursed to the employee
- When deductions are not timely registered

6.9. Payroll GL Journal Creation and Transfer to GL Module

This process creates the accounting journal that must be sent to the General Ledger in order to record the payroll transaction. It is very important to execute this step after all transactions for the period are final. Transactions that appear after the journal was created and sent to General Ledger for the period, must be processed on the next open Pay Period. Payroll Supervisor must perform the following procedures on the date established in the PRDT Circular Letter.

- 6.9.1. To create the accounting journal and be able to review the accounting lines with queries, Payroll Supervisor executes the Non-Commit Accounting Info process and review the information using the Deduction Distribution, Taxes Distribution, and Earnings Distribution queries designed for this purpose.
 - a. If, upon review, results are not good, the journal can be reset by executing the Non-Commit Reset Processing option. Then, the process must be executed again to create the corrected accounting lines.
- 6.9.2. After reviewing the results and accepting them, the journal is ready to be sent by the Payroll Supervisor to the General Ledger by executing the Batch Publish process.
- 6.9.3. Once the process is completed, adjustments for that pay period that was not processed must be performed on the next open Pay Period.

6.10. Payroll Voucher Extraction for Accounts Payable

Payroll Vouchers must be extracted from the Payroll module and sent to the Account Payables module in order to be paid by the Finance Division on the date established in the PRDT Circular Letter.

- 6.10.1. Auxiliary Payroll executes the voucher extraction process for the period. This process is divided by extracting separately the Non-Tax Deduction and the Tax-Deductions.
- 6.10.2. After extracting the information, the Auxiliary Payroll reviews the extracted vouchers in the system to validate the results in coordination with the Payroll Supervisor.
 - a. The query "QB_PY_VOUCHER_EXTRACT" should be used for data validations. This query is executed by period.
- 6.10.3. Once the results are validated, the Payroll Supervisor executes the Send Vouchers to AP process.



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6.11. Christmas Bonus Processing

This process is executed on the date established in the PRDT Circular Letter.

- 6.11.1. The Payroll Supervisor creates a Pay Run ID and an Off-Cycle Calendar with the Pay Date of the Christmas Bonus for the year of interest and attaches it to the Pay Run ID.
- 6.11.2. Payroll Supervisor creates a Rapid Entry Paysheet Template for Christmas Bonus and adds the amount to be paid to the employees.
- 6.11.3. Payroll Supervisor loads the transaction in the Rapid Entry Paysheet. This program adds all the employees already created for the Christmas Bonus Payment to the Rapid Entry Paysheet.
- 6.11.4. Once loaded, the Auxiliary Payroll makes the necessary adjustments in the Paysheet.
- 6.11.5. Auxiliary Payroll runs the calculation process to review the payments.
- 6.11.6. Once the payments are validated, Payroll Supervisor confirms the Paysheets.
- 6.11.7. After confirmation, the Payroll Section follows the same process used to pay, as described in Section 6.6 (Payroll Process: On-Cycle Payroll).

6.12. I.R.S. Reporting

EQB is required to complete and submit the Employer's Federal Tax Return, Form 941, on a quarterly basis, on or before the 30th/31st day of the next month.

- 6.12.1. The Payroll Supervisor completes Form 941, which must include the following information, among other:
 - a. Employer Identification Number
 - b. Taxable Social Security and Medicare wages
 - c. Total deposits for the quarter
 - d. Balance Due or Overpayment
 - e. Authorization Signature
- 6.12.2. Payroll Supervisor completes Form 941 Schedule B, which details tax liabilities for bi-weekly scheduled depositors. This form is only used to disclose the employer's tax liability for the quarter and not to report the deposits.
- 6.12.3. Payroll Supervisor remits, via certified mail, the Form 941 along with Form 941 Schedule B to the IRS.



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6.13. Department of Labor Reporting

This process is executed on a quarterly basis, on or before the 30th/31st day of the next month.

6.13.1. Payroll Supervisor completes and submits the following Forms.

- a. Multiple Worksite Report - BLS 3020, which discloses the quarterly wages and the number of employees by worksite.
 - i. Payroll Supervisor generates the query "QB_HR_JOB_DATA_EFFDATE" to complete the Worksite Report.
- b. Chauffeur Insurance Contribution, which discloses the insured employees, total weeks to be paid, employer and employee contribution for the period.

6.13.2. Payroll Supervisor remits both Forms/Reports, via certified mail, to the Department of Labor.

6.14. Planilla Trimestral Patronal de Contribución sobre Ingresos Retenida

Payroll Supervisor completes and submits the *Planilla Trimestral Patronal de Contribución sobre Ingresos Retenida* on a quarterly basis, on or before the 30th/31st day of the next month.

6.14.1. Payroll Supervisor generates the following reports:

- a. Payroll Summary Report
- b. *Gasto de Nómina* Report

6.14.2. Payroll Supervisor completes the *Planilla Trimestral Patronal de Contribución sobre Ingresos Retenida*

6.14.3. Payroll Supervisor submits the *Planilla Trimestral Patronal de Contribución sobre Ingresos Retenida* to the Puerto Rico Department of Treasury

6.15. Ley 103 Reporting

This process is executed twice a month (from the 1st day to the 15th day and from the 16th day to the 30th/31st day)

6.15.1. Payroll Supervisor generates the following queries:

- a. "QB_PY_DEDUCTIONS_DISTRIBUTION"
- b. "QB_PY_EARNINGS_DISTRIBUTION"
- c. "QB_PY_TAXES_DISTRIBUTION"



- 6.15.2. Payroll Supervisor consolidates the information from all queries and segregates it by fund (i.e. Fund 226 and Fund 111)
- 6.15.3. Payroll Supervisor generates the *Reporte de Salarios y Liquidaciones por Fondo*
- 6.15.4. Payroll Supervisor submits the *Reporte de Salarios y Liquidaciones por Fondo* to Human Resources Division, on a monthly basis (on or before the 15th day of each month).
- 6.15.5. Human Resources Division submits the *Reporte de Salarios y Liquidaciones por Fondo* to the Office of the Comptroller.

6.16. Annual W-2 Forms

This process is executed on a yearly basis, during the month of January, and must be completed on or before February 1st.

- 6.16.1. The Auxiliary Payroll executes W-2 Forms reporting processes in FiMaS to generate the required flat file and uploads it to the PR-Pay system.
- 6.16.2. The Auxiliary Payroll reviews the W-2 Forms in the system to ensure accuracy, in coordination with the Payroll Supervisor.
- 6.16.3. Once the W-2 Forms are completed, the Auxiliary Payroll prints them, prepares the Control Sheet and submits them to the corresponding AOs.
- 6.16.4. After distribution completed, the Payroll Supervisor executes the pertinent process in the PR-Pay system to generate the electronic file with the taxable information for the period.
- 6.16.5. The Payroll Supervisor sends the electronic file in a disk, along with the Control Sheet, to the Puerto Rico Department of Treasury.
- 6.16.6. The Payroll Supervisor submits the electronic file to the IRS through the IRS Web Portal.

7. Forms and Reports

7.1. Form 499 R4

Formulario 499 R-4 Rev. 30 Jun 11		Gobierno de Puerto Rico Departamento de Hacienda	
CERTIFICADO DE EXENCION PARA LA RETENCION			
LEA LAS INSTRUCCIONES AL DORSO ANTES DE LLENAR ESTE CERTIFICADO DE EXENCION PARA LA RETENCION			
Llene y entregue este formulario a su patrono. De lo contrario, él estará obligado por el Código de Rentas Internas para un Nuevo Puerto Rico (Código), a retener su contribución sobre ingresos sin tomar en consideración su exención personal, exención por dependientes y concesión por deducciones.			
CAMBIOS EN LA EXENCION PERSONAL, EL NUMERO DE DEPENDIENTES O LA CONCESION POR DEDUCCIONES, REQUIEREN LA SUSTITUCION DE ESTE CERTIFICADO.			
PARA USO DEL EMPLEADO			
Nombre del empleado		Número de seguro social del empleado	
Nombre del cónyuge		Número de seguro social del cónyuge	
Dirección residencial		Dirección postal	
<input type="checkbox"/> Marque aquí si su salario bruto anual no es mayor de \$20,000. Si desea que su patrono retenga contribución sobre sus salarios, complete la Parte D. De lo contrario, pase a firmar este Certificado.			
<input type="checkbox"/> Marque aquí si se acoge a las disposiciones del <i>Military Spouses Residency Relief Act</i> . (Véanse instrucciones)			
<input type="checkbox"/> Marque aquí si se acoge al cómputo opcional de la contribución en el caso de personas casadas que viven juntas y rinden planilla conjunta. (Véanse instrucciones)			
A. EXENCION PERSONAL	Completa (menor retención)	Mitad	Ninguna (mayor retención)
1. Contribuyente individual			
2. Persona casada			
3. Exención personal adicional para veteranos			
B. EXENCION POR DEPENDIENTES: Número de Dependientes	Exención Completa	Custodia Compartida	
C. CONCESION POR DEDUCCIONES			
1. CONCESION POR DEDUCCION ESPECIAL PARA CIERTOS INDIVIDUOS (Véanse instrucciones)	<input type="checkbox"/> Completa		<input type="checkbox"/> Ninguna
2. CONCESION POR DEDUCCIONES (OPCIONAL):			
(a) Intereses hipotecarios			00
(b) Donativos			00
(c) Gastos médicos			00
(d) Intereses sobre préstamos estudiantiles a nivel universitario			00
(e) Aportaciones a sistemas gubernamentales de pensiones o retiro (Véanse instrucciones)			00
(f) Aportaciones a cuentas de retiro individual			00
(g) Cuenta de Aportación Educativa			00
(h) Aportaciones a cuentas de ahorro de salud			00
(i) Pérdida de su residencia principal debido a causas fortuitas			00
(j) Pérdida de bienes muebles por ciertas causas fortuitas			00
(k) Total de deducciones			00
3. Número de concesiones basadas en las deducciones (Línea 2(k) entre \$500)			
4. Concesiones que desea reclamar (Puede ser menor o igual a la línea 3)			
Si es empleado gubernamental haga una marca de cotejo para indicar si participa de alguno de estos programas (Véanse instrucciones):			
<input type="checkbox"/> Plan Suplementario de Retención para el Retiro			
<input type="checkbox"/> Programa de Cuentas de Ahorro para el Retiro (Indique el por ciento que eligió como aportación _____%)			
D. ELECCION PARA RETENCION ADICIONAL			
<input type="checkbox"/> Autorizo a mi patrono para que me retenga en cada período de nómina, la cantidad de \$ _____ o _____% de mi salario además de la contribución que se requiere deducir y retener de acuerdo con las disposiciones de la Sección 1062.01 del Código. (Véanse instrucciones)			
JURAMENTO			
Declaro bajo penalidad de perjurio que he examinado este formulario, y que según mi mejor criterio, la información que aparece en el mismo es cierta, correcta y completa. Certifico además, que la exención personal, la exención por dependientes y la concesión por deducciones que aquí reclamo, para fines de la retención de salarios, no exceden la cantidad que tengo derecho a reclamar en la planilla de contribución sobre ingresos, según dispone el Código.			
_____ Firma del empleado		_____ Fecha	



EQB
ENVIRONMENTAL QUALITY BOARD
COMMONWEALTH OF PUERTO RICO

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7.2. Direct Deposit Authorization Form

Modelo SC 1340
Regl. Núm. 58
24 jun 08

Anejo 1

Estado Libre Asociado de Puerto Rico

Agencia

Dirección

AUTORIZACIÓN DE PAGO DE NÓMINA

Certifico que el funcionario de la Oficina de Personal me orientó sobre la Ley Núm. 74 de 1 de julio de 1995 y la Ley Núm. 268 de 11 de septiembre de 1998.

La Ley Núm. 74 autoriza el pago de salarios mediante cheque, depósito directo o por medio de transferencia electrónica sobre una base voluntaria y la Ley Núm. 268 establece como política pública que la forma principal de pago para los empleados del servicio público, regular o de confianza, es mediante depósito directo quincenal a su cuenta, en la institución financiera que designe el empleado.

Autorizo a mi patrono a depositar el importe neto de mi pago de nómina en la institución financiera y en la cuenta bancaria aquí designada. Esta autorización continuará en efecto hasta tanto notifique la cancelación de este beneficio o decida cambiar de institución financiera, con 30 días antes de anticipación a la fecha de efectividad.

Nombre del Empleado	Número de Seguro Social
Nombre de la Institución Financiera	Sucursal
Número de Cuenta Bancaria	Tipo de Cuenta: <input type="checkbox"/> Corriente <input type="checkbox"/> Ahorro <input type="checkbox"/> Otro: _____
Firma del Depositante	Fecha

PARA USO DE LA OFICINA DE RECURSOS HUMANOS

Fecha en que comenzará en su puesto: _____

Nombre y Firma del Director de Personal
o su Representante Autorizado

Fecha

Conservación: Seis años o una intervención del Contralor, lo que ocurra primero.



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7.3. OP-15 Form

OP-15		Estado Libre Asociado de Puerto Rico / Oficina del Gobernador JUNTA DE CALIDAD AMBIENTAL Apartado 11488 Santurce PR, 00910										1. Número del Cambio JCA			
IMPORTANTE INSTRUCCIONES LEA AL DORSO		INFORME DE CAMBIO													
		Antes del Cambio					Después del Cambio								
Cambio a Efectuar:		Puesto Número					Puesto Número								
3. Nombre del Empleado															
4. Agencia															
5. Área															
6. Oficina, División, Sección															
7. Ubicación geográfica															
8. Categoría del Empleado															
9. Status del Empleado															
10. Título de Clasificación															
11. Sueldo															
11a. Diferencial															
12. Descuento para Contribución sobre Ingresos															
13. Descuento para Seguro Social															
14. Descuento para Aportación Sistema de Retiro															
15. Descuento para Servicios Médicos															
16. Descuento para Ahorros (A.E.E.L.A.)															
17. Descuento para Seguro (A.E.E.L.A.)															
18. Otros Descuentos															
19. Fecha de Efectividad															
20. SIMBOLOS DE CONTABILIDAD		Cuenta	Fondo	Org.	Programa	Año	Año Pres.	Apt. Fed.	Cuenta	Fondo	Org.	Programa	Año	Año Pres.	Apt. Fed.
21. Indique si se trata de: <input type="checkbox"/> Ascenso <input type="checkbox"/> Descenso <input type="checkbox"/> Ascenso o Traslado Administrativo <input type="checkbox"/> Traslado <input type="checkbox"/> Reubicación <input type="checkbox"/> Nueva Nombramiento															
22. En caso de cambio a otra agencia indique: <input type="checkbox"/> Cambio de Categoría <input type="checkbox"/> Cambio de Status <input type="checkbox"/> Ascenso o Traslado Administrativo <input type="checkbox"/> Ascenso o Traslado <input type="checkbox"/> Reubicación <input type="checkbox"/> Reubicación <input type="checkbox"/> Nueva Nombramiento <input type="checkbox"/> Diferencial															
22. En caso de cambio a otra agencia indique: Licencia a acreditar: Corporativo ___ días Licencia Enfermedad ___ días Cerebral ___ días Licencia Pagada ___ días Conocida ___ días															
		Fecha de Separación (Último día de Pago)					Licencia Sin Pago					Fecha Efectividad de la Separación			
23. Renuncia															
24. Separación															
25. Destitución															
26. Contratación															
27. Separación de Empleo y Sueldo: Duración: _____ De _____ Hasta _____															
28. Muerte: Fecha: _____ Hora: _____ Último día de Pago: _____ Participante de Retiro: <input type="checkbox"/> Si <input type="checkbox"/> No															
29. Cierre de Licencia: <input type="checkbox"/> Para Estado <input type="checkbox"/> Especial con Pago <input type="checkbox"/> Militar sin Sueldo <input type="checkbox"/> Maternidad <input type="checkbox"/> Sin Sueldo Duración: _____															
30. Comentarios y Explicaciones (si necesita más espacio use el dorso)															
31. Si el cambio de Puesto es por Certificación de Elegibles indique: Certificación de Elegibles Número: _____ Si el cambio es a otro puesto, indique el número del anterior incumplente: _____															
32. Si el cambio es a otra agencia el jefe de la agencia donde se origina el cambio o su representante autorizado firmará aquí:										33. Firma del empleado en caso que haya necesario:					
_____										_____					
34. Aprobado por: _____ Jefe de la Agencia o su Representante Autorizado										Fecha de Preparación: _____					



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7.4. Reporte de Retención

Report ID: EQ8TL009

Pay End Date:

GOVERNMENT OF PUERTO RICO
ENVIRONMENTAL QUALITY BOARD
REPORTS DE RETENCION

Page No. 1
Run Date

Empl ID	Name	Hours	Rate	Amount	TS Date	TRC
XXX-XX		7.50	\$	\$		
		7.50	\$	\$		

Empleados que no se hizo retencion por no tener cheque en la quincena
XXX-XX

7.5. Carta de Retención – Pago en Exceso



PAGO EN EXCESO

De acuerdo a los registros del Sistema Fimas, en él nos indica que al _____, usted no contaba con el balance de licencias de vacaciones y/o enfermedad. Por lo cual, se incurrió en un pago en exceso de sueldo.

A tales efectos le notificamos que usted recibirá un descuento por la cantidad de \$ _____ para la quincena del _____. Esta cantidad es equivalente a la insuficiencia de balances de 15.00 horas reflejadas al _____.

Cualquier información adicional puede comunicarse al teléfono (787) 767-8181 ext. 3310.



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7.6. Employer's Quarterly Federal Tax Return Form 941



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Form 941 for 2015: Employer's QUARTERLY Federal Tax Return

750114

OMB No. 1545-0029

Employer identification number (EIN) [] [] - [] [] [] [] [] []
Name (not your trade name) []
Trade name (if any) []
Address []
Number Street Suite or room number
City State ZIP code
Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2015 (Check one.)
1: January, February, March
2: April, May, June
3: July, August, September
4: October, November, December
Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1 []
2 Wages, tips, and other compensation 2 []
3 Federal income tax withheld from wages, tips, and other compensation 3 []
4 If no wages, tips, and other compensation are subject to social security or Medicare tax [] Check and go to line 6.
5a Taxable social security wages . . . [] x .124 = []
5b Taxable social security tips . . . [] x .124 = []
5c Taxable Medicare wages & tips . . . [] x .029 = []
5d Taxable wages & tips subject to Additional Medicare Tax withholding [] x .009 = []
5e Add Column 2 from lines 5a, 5b, 5c, and 5d . . . 5e []
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . 5f []
6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . . 6 []
7 Current quarter's adjustment for fractions of cents . . . 7 []
8 Current quarter's adjustment for sick pay . . . 8 []
9 Current quarter's adjustments for tips and group-term life insurance . . . 9 []
10 Total taxes after adjustments. Combine lines 6 through 9 . . . 10 []
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter . . . 11 []
12 Balance due. If line 10 is more than line 11, enter the difference and see instructions . . . 12 []
13 Overpayment. If line 11 is more than line 10, enter the difference [] Check one: [] Apply to next return. [] Send a refund.

950214

Name (not your trade name)

Employer identification number (EIN)

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

- 14 Check one: Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.
- You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.
- Tax liability: Month 1 .
- Month 2 .
- Month 3 .
- Total liability for quarter . Total must equal line 10.
- You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

- 15 If your business has closed or you stopped paying wages Check here, and enter the final date you paid wages / / .
- 16 If you are a seasonal employer and you do not have to file a return for every quarter of the year . . . Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

- Yes. Designee's name and phone number
- Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.
- No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

Print your name here
Print your title here

Date / /

Best daytime phone

Paid Preparer Use Only

Check if you are self-employed . . .

Preparer's name	<input type="text"/>	PTIN	<input type="text"/>
Preparer's signature	<input type="text"/>	Date	<input type="text"/> / <input type="text"/> / <input type="text"/>
Firm's name (or yours if self-employed)	<input type="text"/>	EIN	<input type="text"/>
Address	<input type="text"/>	Phone	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>
		ZIP code	<input type="text"/>



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Form 941-V, Payment Voucher

Purpose of Form

Complete Form 941-V, Payment Voucher, if you are making a payment with Form 941, Employer's QUARTERLY Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form 941

To avoid a penalty, make your payment with Form 941 only if:

- Your total taxes after adjustments for either the current quarter or the preceding quarter (Form 941, line 10) are less than \$2,500, you did not incur a \$100,000 next-day deposit obligation during the current quarter, and you are paying in full with a timely filed return, or
- You are a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15 (Circular E), Employer's Tax Guide, for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. See section 11 of Pub. 15 (Circular E) for deposit instructions. Do not use Form 941-V to make federal tax deposits.

Caution. Use Form 941-V when making any payment with Form 941. However, if you pay an amount with Form 941 that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15 (Circular E).

Specific Instructions

Box 1—Employer identification number (EIN). If you do not have an EIN, you may apply for one online. Go to IRS.gov and type "EIN" in the search box. You may also apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS. If you have not received your EIN by the due date of Form 941, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form 941.

Box 3—Tax period. Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

Box 4—Name and address. Enter your name and address as shown on Form 941.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form 941," and the tax period on your check or money order. Do not send cash. Do not staple Form 941-V or your payment to Form 941 (or to each other).

- Detach Form 941-V and send it with your payment and Form 941 to the address in the Instructions for Form 941.

Note. You must also complete the entity information above Part 1 on Form 941.

✂ ▼ **Detach Here and Mail With Your Payment and Form 941.** ▼ ✂

Form 941-V Department of the Treasury Internal Revenue Service		Payment Voucher		OMB No. 1545-0029 2015	
1 Enter your employer identification number (EIN).		2 Enter the amount of your payment. ▶ <small>Make your check or money order payable to "United States Treasury"</small>		Dollars	Cents
3 Tax Period		4 Enter your business name (individual name if sole proprietor).			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	Enter your address.			
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	Enter your city, state, and ZIP code or your city, foreign country name, foreign province/county, and foreign postal code.			



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Form 941 (Rev. 1-2015)

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 941 to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages and provides for income tax withholding. Form 941 is used to determine the amount of taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner, or provide false or fraudulent information, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of

Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 941 will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping 11 hr.
Learning about the law or the form 47 min.
Preparing, copying, assembling, and sending the form to the IRS 1 hr.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 941 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on More Information and then click on Give us feedback. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 941 to this address. Instead, see Where Should You File? in the Instructions for Form 941.

7.7. Form 941 – Schedule B

Schedule B (Form 941):

960311

Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

(Rev. January 2014)

Department of the Treasury – Internal Revenue Service

Employer identification number (EIN) -

Name (not your trade name)

Calendar year (Also check quarter)

Report for this Quarter...
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Use this schedule to show your **TAX LIABILITY** for the quarter; **DO NOT** use it to show your deposits. When you file this form with Form 941 or Form 941-SS, **DO NOT** change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Month 1					Tax liability for Month 1			
1	<input type="text"/>	9	<input type="text"/>	17		<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18		<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19		<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20		<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21		<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22		<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23		<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24		<input type="text"/>		<input type="text"/>
Month 2					Tax liability for Month 2			
1	<input type="text"/>	9	<input type="text"/>	17		<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18		<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19		<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20		<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21		<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22		<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23		<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24		<input type="text"/>		<input type="text"/>
Month 3					Tax liability for Month 3			
1	<input type="text"/>	9	<input type="text"/>	17		<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18		<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19		<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20		<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21		<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22		<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23		<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24		<input type="text"/>		<input type="text"/>
Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶					Total liability for the quarter			
Total must equal line 10 on Form 941 or Form 941-SS.								



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7.8. Multiple Worksite Report- BLS 3020

Puerto Rico Dept of Labor and Human Resources
Research and Statistics, 17th Floor
PO Box 195540
San Juan PR 00919-5540
Phone: 787-754-5300 ext 3047

Multiple Worksite Report - BLS 3020
Form Approved, O.M.B. No. 1220-0134
Expiration Date: 05/31/2016
In Cooperation with the U.S. Department of Labor



Puerto Rico

1 This report is mandatory under Puerto Rico Law No. 15, and is authorized by law, 29 U.S.C. 2. Your cooperation is needed to make the results of this survey complete, accurate, and timely. The totals on this form must match the corresponding totals on your Quarterly Contributions Report (Form PR-UI-10).

2 BUSINESS MAILING ADDRESS Please print.

Business Name: _____
Street Address: _____
City: _____ ST: _____ ZIP: _____

QUARTERLY REPORT INFORMATION

U.I. NUMBER: _____
QUARTER ENDING: ___/___/___
DUE DATE: ___/___/___

3 WORKSITES

OFFICE USE	BUSINESS NAME (division, subsidiary, etc.) STREET ADDRESS (physical location) CITY, STATE, AND ZIP CODE WORKSITE DESCRIPTION (plant name, store number, etc.)	NUMBER OF EMPLOYEES (subject to UI Laws) During the Pay Period Which includes the 12th of the Month			QUARTERLY WAGES OF WORKSITES (subject to UI laws) Round to the nearest dollar
		Month 1	Month 2	Month 3	
					.00
					.00
					.00
					.00
					.00
					.00

Note: The totals MUST agree (except for rounding) with your Form PR-UI-10.

Total: _____ \$ _____ .00

CONTACT PERSON (for questions regarding this report)

NAME: _____ PHONE: _____



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INSTRUCTIONS

Please follow these steps to prepare your Multiple Worksite Report. Contact the Agency listed in Step 6 if you have any questions or if you need additional information, or see http://www.bls.gov/cew/cewmwr00.htm

- 1. Review the business name, contact name, and mailing address and make any necessary corrections (Section 2).
2. The Worksites list (Section 3), shows the individual worksites (business locations) that appear in our files for the U.I. Number.
(a) Please read across the row for each worksite and do the following:
• NAME/ADDRESS/DESCRIPTION: Review the name and physical location address for each worksite and make any necessary corrections. Review the description below the physical location to be sure it uniquely identifies each worksite (plant name, store number, etc.). If there is no printed description, please enter a unique identifier for the site.
• EMPLOYMENT: Enter employment for each month of the quarter. Employment is the total number of full- and part-time employees who worked during or received pay for the pay period which includes the 12th of the month. Include all employees who were subject to Unemployment Insurance laws.
• WAGES: Enter wages paid during the quarter that are subject to State Unemployment Insurance laws, including the portion that exceeds the State's taxable wage base. Round wages to the nearest dollar.
• LARGE CHANGES: Use the space beside the worksite to explain any large changes in employment and/or wages. Changes might result from store closings, strikes, layoffs, bonuses, seasonal increases or decreases, or similar events.
• CLOSED OR SOLD: If a worksite has been sold, closed, or is otherwise inactive, use the space beside the worksite to show the date closed or sold; (b) if sold, the name of the company that bought the business at that worksite; and (c) the purchaser's U.I. Number, if you know it.
3. Is the list in Section 3 complete? That is, does the business operate any worksites using this U.I. Number that do not appear on the form, such as newly-opened worksites or newly-acquired worksites?
• MISSING WORKSITES: Provide the following information for each additional worksite. You may use available blank lines or attach a separate page. If you are not sure how to report a worksite or employee, please call the office listed in Step 6 of these instructions.
a. The business name, street or physical location address (NO POST OFFICE BOXES), city, state, and zip code
b. A unique description or identifier for each worksite (e.g., plant name, store number, or similar description)
c. The number of employees for each month of the quarter, and quarterly wages
d. The county, township, city, independent city, or similar geographic area in which the worksite is located
e. The main business activity at the worksite
f. In addition, if you purchased any of these worksites from another company, please provide:
g. The name of the company that sold the worksite
h. The effective date of the sale, and
i. The seller's U.I. Number, if you know it.
4. Complete the Totals section at the end of the list. For each month, sum the number of employees at all worksites. Then sum the wages for the quarter at all worksites. Except for rounding, these figures MUST agree with the totals on your Quarterly Contributions Report (Form PR-UI-10).
5. Using the enclosed envelope, return your completed form to the central processing facility.
6. If you have questions, please contact your State Agency listed below:
Puerto Rico Dept of Labor and Human Resources
Research and Statistics, 17th Floor
PO Box 195540
San Juan PR 00919-5540
Phone: 787-754-5300 ext 3047
Fax: 787-772-9439

GENERAL INFORMATION

PURPOSE OF THIS REPORT

This Multiple Worksite Report (MWR) collects employment and wages by individual work location in this State. If you operate businesses from more than one location under the Unemployment Insurance Account Number (U.I. Number) shown above, the MWR supplements your Quarterly Contributions Report. Data from the MWR enable our agency to monitor and analyze conditions of business activities by geographic area and industry in this State. The information collected on this form by the Bureau of Labor Statistics and the State agencies cooperating in its statistical programs will be used for statistical and Unemployment Insurance program purposes, and other purposes in accordance with law.

PAPERWORK REDUCTION ACT STATEMENT

We estimate that this form will take from 10 minutes to 60 minutes to complete per response, with an average of 22 minutes. This includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing this information. If you have any comments regarding these estimates or any aspect of this form, send them to the Bureau of Labor Statistics, Division of Administrative Statistics and Labor Turnover, Room 4840, 2 Massachusetts Avenue N.E., Washington, D.C. 20212. The OMB control number for this survey is 1220-0134 and it expires on 05/31/2016. Without a currently valid OMB number, BLS would not be able to conduct this survey.



Formulario - Form 499 R-1B, Rev. 01.13 - Página - Page 2

Parte II - Part II

Detalle Retención Mensual - Monthly Withholding Detail



1. Deuda del mes - Month liability (a) Primer mes - First month	2. Contribución depositada - Tax deposited (a) Primer mes - First month	3. Diferencia - Difference (a) Primer mes - First month
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Parte III - Part III

Detalle de la contribución retenida durante cada mes del trimestre (Todo depositante bimensual deberá completar esta parte, ya que de lo contrario no se procesará la planilla). Detail of the tax withheld during each month of the quarter (Every semiweekly depositor must complete this part. Otherwise, the return will not be processed).

Primer mes del trimestre - First month of the quarter

1	<input type="text"/>	11	<input type="text"/>	21	<input type="text"/>
2	<input type="text"/>	12	<input type="text"/>	22	<input type="text"/>
3	<input type="text"/>	13	<input type="text"/>	23	<input type="text"/>
4	<input type="text"/>	14	<input type="text"/>	24	<input type="text"/>
5	<input type="text"/>	15	<input type="text"/>	25	<input type="text"/>
6	<input type="text"/>	16	<input type="text"/>	26	<input type="text"/>
7	<input type="text"/>	17	<input type="text"/>	27	<input type="text"/>
8	<input type="text"/>	18	<input type="text"/>	28	<input type="text"/>
9	<input type="text"/>	19	<input type="text"/>	29	<input type="text"/>
10	<input type="text"/>	20	<input type="text"/>	30	<input type="text"/>
1. Deuda del mes - Month liability (1)		<input type="text"/>		31	
2. Depósito total primer mes del trimestre - Total deposit first month of the quarter (2)		<input type="text"/>		<input type="text"/>	

Segundo mes del trimestre - Second month of the quarter

1	<input type="text"/>	11	<input type="text"/>	21	<input type="text"/>
2	<input type="text"/>	12	<input type="text"/>	22	<input type="text"/>
3	<input type="text"/>	13	<input type="text"/>	23	<input type="text"/>
4	<input type="text"/>	14	<input type="text"/>	24	<input type="text"/>
5	<input type="text"/>	15	<input type="text"/>	25	<input type="text"/>
6	<input type="text"/>	16	<input type="text"/>	26	<input type="text"/>
7	<input type="text"/>	17	<input type="text"/>	27	<input type="text"/>
8	<input type="text"/>	18	<input type="text"/>	28	<input type="text"/>
9	<input type="text"/>	19	<input type="text"/>	29	<input type="text"/>
10	<input type="text"/>	20	<input type="text"/>	30	<input type="text"/>
3. Deuda del mes - Month liability (3)		<input type="text"/>		31	
4. Depósito total segundo mes del trimestre - Total deposit second month of the quarter (4)		<input type="text"/>		<input type="text"/>	

7.11. Reporte de Salarios y Liquidaciones por Fondo

SEPTIEMBRE 2015

NOMINA JUNTA DE CALIDAD AMBIENTAL

SEPTIEMBRE 2015	Presupuesto de la Entidad Gobernamental para el Mes de Septiembre (1)	Porcentaje de los Gastos del Presupuesto de la Entidad (2)	Presupuesto de la Entidad (3)	Presupuesto de la Entidad (4)	Presupuesto de la Entidad (5)	Presupuesto de la Entidad (6)	Presupuesto de la Entidad (7)	Presupuesto de la Entidad (8)	Presupuesto de la Entidad (9)	Presupuesto de la Entidad (10)	Presupuesto de la Entidad (11)	Presupuesto de la Entidad (12)	Presupuesto de la Entidad (13)	Presupuesto de la Entidad (14)	Presupuesto de la Entidad (15)	Presupuesto de la Entidad (16)	Presupuesto de la Entidad (17)	Presupuesto de la Entidad (18)
Cuenta General (1)																		
Adquisiciones Finales (2)																		
Ingresos Finales (3)																		
Fondos Especiales Finales (4)																		
Fondos Finales (5)																		
Otros Finales (6)																		
TOTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Recurso	Bono de Navidad (1)	Año (2)	Liquidación Liquidada (3)	Año (4)	Otros Pagos (5)	Mes (6)
Fondo General (1)		DICIEMBRE 2014		SEPTIEMBRE 2015		SEPTIEMBRE 2015
Adquisiciones Especiales (2)						
Ingresos Especiales (3)						
Fondos Especiales Especiales (4)		DICIEMBRE 2014		SEPTIEMBRE 2015		SEPTIEMBRE 2015
Fondos Especiales (5)						
Otros Especiales (6)						
TOTAL	\$0.00		\$0.00		\$0.00	

Preparado por:

Supervisor de Nómina

Ce-tifico Correcto:

Financo Director Chief



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7.12. W-2 Form

22222		a Employee's social security number		OMB No. 1545-0008				
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b
								12c
								12d
15 State		Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2015

Department of the Treasury—Internal Revenue Service

8. Tabular Summary of Procedures

Step	Description	Official in Charge	Outcome	Time Required
6.1.1.	Create new employee in FiMaS according to OP-0003	Human Resources Division	New employee creation	According to OP-0003
6.1.2.	Request tax withholding data from employee	Auxiliary Payroll	Employee tax withholding data	1 day (when required)
6.1.3.	Complete Form 499 R4 and submit it to Payroll Section to request modifications on tax withholding data, if applicable	Employee	Form 499 R4 completion and submission	1 day (when required)
6.1.4.	Register Form 499 R4 in FiMaS	Auxiliary Payroll	Form 499 R4 registration in FiMaS	1 day (when required)
6.2.1.	Complete and submit to Payroll Section an application form for voluntary deduction	Employee	Voluntary deduction application form	1 day (when required)
6.2.2.	Register deductions in FiMaS	Auxiliary Payroll	Deductions registration in FiMaS	1 day (when required)
6.2.3.	Determine deduction routine	Auxiliary Payroll	Deduction routine	1 day (when required)
6.3.1.	Complete and submit Direct Deposit Authorization Form	Employee	Direct Deposit Authorization Form	1 day
6.3.2.	Register direct deposit data, with an effective date, in FiMaS	Auxiliary Payroll	Direct deposit data registration in FiMaS	1 day
6.4.1.	Enter Job Transaction and forwards completed OP-15 form to Payroll Section	Human Resources Division	Job transaction and OP-15 form completion	Subject to Human Resources Division procedures
6.4.2.	Enter Additional Pay transaction in FiMaS	Auxiliary Payroll	Additional Pay transaction registration in FiMaS	1 day (when required)
6.5.1.	Receive garnishment order, identify the employee and verify the employment status in FiMaS	Auxiliary Payroll	Identify employee and verify status in FiMaS	1 day (when applicable)
6.5.2.	Enter garnishment information in FiMaS	Auxiliary Payroll	Garnishment information registration	1 day (when required)



Step	Description	Official in Charge	Outcome	Time Required
6.6.1	Select Pay Run ID to identify pay cycle	Auxiliary Payroll	Pay Run ID selection	1 day (1 week before the date established in the PRDT Circular Letter)
6.6.2.	Relate Pay Run ID to the Pay Calendar for the corresponding period	Auxiliary Payroll	On-Cycle Calendar	1 day (1 week before the date established in the PRDT Circular Letter)
6.6.3.	Create Paysheets based on the Pay Run ID and Pay Calendar	Auxiliary Payroll	Paysheets creation	1 day (1 week before the date established in the PRDT Circular Letter)
6.6.4.	Review the Paysheets in order to verify and/or modify payroll transactions	Auxiliary Payroll	Paysheets review	1 day (1 week before the date established in the PRDT Circular Letter)
6.6.5.	Execute Leave Program	Human Resources Division	Leave Program execution	According to Human Resources Division procedures
6.6.6.	Generate the following reports - <i>Reporte de Retención</i> - <i>Cartas de Retención</i> (if applicable)	Payroll Supervisor	<i>Reporte de Retención</i> <i>Cartas de Retención</i> (if applicable)	1 day (3 days before the date established in the PRDT Circular Letter)
6.6.7.	Execute Payroll process and select Process Monitor to verify status of the executed Payroll	Payroll Supervisor	Payroll process execution	1 day (3 days before the date established in the PRDT Circular Letter)



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Step	Description	Official in Charge	Outcome	Time Required
6.6.8.	Generate report to verify the amount of employees processed	Auxiliary Payroll	Amount of employees processed verification	1 day (1 week before the date established in the PRDT Circular Letter)
6.6.9.	Verify results from changes in pay data (deductions, garnishments, other) on the checks	Employee	Results from changes in pay data verification	1 day (after initial calculation)
6.6.10	Execute payroll calculations, if errors have been corrected throughout the process	Auxiliary Payroll	Payroll calculations execution	As many times as needed
6.6.11.	Execute the Confirm Pay process, after approving all payroll information to process payments, direct deposits, withholdings, deductions	Payroll Supervisor	Confirm Pay process execution	1 day (3 days before the date established in the PRDT Circular Letter)
6.6.12.	Execute Direct Deposit Payment process and upload file in GDB website	Payroll Supervisor	Direct Deposit process execution and flat file upload to GDB website	1 day (3 days before the date established in the PRDT Circular Letter)
6.6.13.	Execute Direct Deposit Payment process and upload file in GDB website for ASUME deposits	Payroll Supervisor	Execute Direct Deposit Payment process and upload file in GDB website	1 day (the last week of every month, 2 days before date established in the PRDT Circular Letter)
6.7.1.	For Off Cycle Payroll, relate payment to applicable Payroll and verify if the employee has a record	Auxiliary Payroll	Payment relation to applicable Payroll	1 day (when Confirm Pay process is executed, before On Cycle Payroll)
6.7.2.	Execute Calculate Pay Process, indicating it corresponds to an Off Cycle Payroll	Payroll Supervisor	Calculate Pay Process execution	1 day (when Confirm Pay process is executed, before On Cycle Payroll)

Step	Description	Official in Charge	Outcome	Time Required
6.7.3.	Execute Confirm Pay process	Payroll Supervisor	Confirm Pay process execution	1 day (when Confirm Pay process is executed, before On Cycle Payroll)
6.8.1.	Reverse transactions by default Check Reversal/Adjustment option	Auxiliary Payroll	Transactions reversal	1 day (when applicable)
6.8.2.	Notify employee in writing about a payment error and that that an ACH debit to his/her account will be processed	Auxiliary Payroll	Payment error notification	1 day (when applicable)
6.8.3.	Process partial adjustments as applicable for the next payroll period	Auxiliary Payroll	Partial adjustments processing	1 day (when applicable)
6.9.1.	Execute Non-Commit Accounting Info process and review the information using the Deduction Distribution, Taxes Distribution, and Earnings Distribution queries designed for this purpose	Payroll Supervisor	Accounting journal creation and accounting lines review	1 day (the date established in the PRDT Circular Letter)
6.9.2.	Execute Batch Publish process in order to send journals to General Ledger	Payroll Supervisor	Journals registration in GL	1 day (the date established in the PRDT Circular Letter)
6.9.3.	Perform adjustments for pay period that was not processed	Payroll Supervisor	Adjustments completion	1 day (the date established in the PRDT Circular Letter)
6.10.1.	Execute voucher extraction process for the period	Auxiliary Payroll	Voucher extraction process	1 day (the date established in the PRDT Circular Letter)

Step	Description	Official in Charge	Outcome	Time Required
6.10.2.	Review extracted vouchers in the system to validate the results, in coordination with Payroll Supervisor	Auxiliary Payroll	Extracted vouchers review and results validation	1 day (the date established in the PRDT Circular Letter)
6.10.3.	Execute the Send Vouchers to AP process	Payroll Supervisor	Send vouchers to AP process execution	1 day (the date established in the PRDT Circular Letter)
6.11.1.	Create a Pay Run ID and Off-Cycle calendar with Pay Date for Christmas Bonus and attach it to Pay Run ID	Payroll Supervisor	Pay Run ID and Off-Cycle calendar creation with Pay Date for Christmas Bonus	1 day (the date established in the PRDT Circular Letter for Christmas Bonus)
6.11.2.	Create Rapid Entry Paysheet Template for Christmas Bonus and add the amount to be paid	Payroll Supervisor	Rapid Entry Paysheet Template creation	1 day (the date established in the PRDT Circular Letter for Christmas Bonus)
6.11.3.	Load transaction in Rapid Entry Paysheet	Payroll Supervisor	Transaction loading	1 day (the date established in the PRDT Circular Letter for Christmas Bonus)
6.11.4.	Make the necessary adjustments in the Paysheet	Auxiliary Payroll	Paysheet adjustments	1 day (the date established in the PRDT Circular Letter for Christmas Bonus)
6.11.5.	Run calculation process to review the payments	Auxiliary Payroll	Calculation process execution	1 day (the date established in the PRDT Circular Letter for Christmas Bonus)



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Step	Description	Official in Charge	Outcome	Time Required
6.11.6.	Confirm Paysheets, once the payments are validated	Payroll Supervisor	Paysheets confirmation	1 day (the date established in the PRDT Circular Letter for Christmas Bonus)
6.11.7	Follow the same process used to pay, as described in Section 6.6 (Payroll Process: On-Cycle Payroll)	Payroll Section	Payroll process execution	According to Section 6.6
6.12.1.	Complete Form 941	Payroll Supervisor	Form 941 completion	1 day (quarterly, on or before the 30 th /31 st day of the next month)
6.12.2.	Complete Form 941 Schedule B	Payroll Supervisor	Form 941 Schedule B completion	1 day (quarterly, on or before the 30 th /31 st day of the next month)
6.12.3.	Remit Form 941 along with Form 941 Schedule B to the IRS	Payroll Supervisor	Form 941 and Form 941 Schedule B remittance	1 day (quarterly, on or before the 30 th /31 st day of the next month)
6.13.1.	Complete Multiple Worksite Report-BLS 3020 and Chauffeur Insurance Contribution form	Payroll Supervisor	Multiple Worksite Report-BLS 3020 and Chauffeur Insurance Contribution form completion	1 day (quarterly, on or before the 30 th /31 st day of the next month)
6.13.2.	Remit Multiple Worksite Report-BLS 3020 and Chauffeur Insurance Contribution form to Department of Labor	Payroll Supervisor	Multiple Worksite Report-BLS 3020 and Chauffeur Insurance Contribution form remittance	1 day (quarterly, on or before the 30 th /31 st day of the next month)
6.14.1.	Generate the following reports: - Payroll Summary Report - <i>Gasto de Nómina</i> Report	Payroll Supervisor	Queries and reports generation	1 day (quarterly, on or before the 30 th /31 st day of the next month)

Step	Description	Official in Charge	Outcome	Time Required
6.14.2.	Complete <i>Planilla Trimestral Patronal de Contribución sobre Ingresos Retenida</i>	Payroll Supervisor	<i>Planilla Trimestral Patronal de Contribución sobre Ingresos Retenida</i> completion	1 day (quarterly, on or before the 30 th /31 st day of the next month)
6.14.3.	Submit <i>Planilla Trimestral Patronal de Contribución sobre Ingresos Retenida</i> to the Puerto Rico Department of Treasury	Payroll Supervisor	<i>Planilla Trimestral Patronal de Contribución sobre Ingresos Retenida</i> submission	1 day (quarterly, on or before the 30 th /31 st day of the next month)
6.15.1.	Generate the following queries: - "QB_PY_DEDUCTIONS_DISTRIBUTION" - "QB_PY_EARNINGS_DISTRIBUTION" - "QB_PY_TAXES_DISTRIBUTION"	Payroll Supervisor	Queries generation	1 day (twice a month (from the 1 st day to the 15 th day or from the 16 th day to the 30 th day (or 31 st day, depending on each month)
6.15.2.	Consolidate information from all queries and segregate it by fund	Payroll Supervisor	Information consolidation and segregation	1 day (twice a month (from the 1 st day to the 15 th day and from the 16 th day to the 30 th /31 st day)
6.15.3.	Generate the <i>Reporte de Salarios y Liquidaciones por Fondo</i>	Payroll Supervisor	<i>Reporte de Salarios y Liquidaciones por Fondo</i>	1 day (twice a month (from the 1 st day to the 15 th day and from the 16 th day to the 30 th /31 st day)
6.15.4.	Submit the <i>Reporte de Salarios y Liquidaciones por Fondo</i> to Human Resources Division	Payroll Supervisor	<i>Reporte de Salarios y Liquidaciones por Fondo</i> submission	1 day (on or before the 15 th day of every month)
6.15.5.	Submit the <i>Reporte de Salarios y Liquidaciones por Fondo</i> to the Office of the Comptroller	Human Resources Division	<i>Reporte de Salarios y Liquidaciones por Fondo</i> submission	According to Human Resources Division procedures
6.16.1.	Execute W-2 Forms reporting processes in FiMaS to generate required flat file and upload to PR-Pay system	Auxiliary Payroll	W-2 Forms reporting process execution	1 month (January)



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Step	Description	Official in Charge	Outcome	Time Required
6.16.2.	Review W-2 Forms in the system to ensure accuracy	Auxiliary Payroll	W-2 Forms review	2 to 3 days (January)
6.16.3.	Print W-2 Forms, prepare the Control Sheet and submit to the corresponding AOs	Auxiliary Payroll	W-2 Forms printing and submission	2 days (on or before February 1 st)
6.16.4.	Execute pertinent process in the PR-Pay system to generate the electronic file with the taxable information for the period	Payroll Supervisor	PR-Pay system process execution	1 day (on or before February 1 st)
6.16.5.	Send electronic file in a disk, along with the Control Sheet, to the Puerto Rico Department of Treasury	Payroll Supervisor	Electronic file and Control Sheet submission to Puerto Rico Department of Treasury	1 day (on or before February 1 st)
6.16.6.	Submit electronic file to the IRS through the IRS Web Portal	Payroll Supervisor	Electronic file submission to IRS	1 day (on or before February 1 st)

9. Document Revision Table

Revision Number	Revision Date	Section	Modification
1.0	6/18/2010	All	New Procedure
2.0	2/2/2011	All	Incorporate EPA's comments and requirements.
3.0	11/4/2015	All	Process changes and internal controls strengthening and enforcement

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