



pennsylvania

DEPARTMENT OF LABOR & INDUSTRY
OFFICE OF UNEMPLOYMENT COMPENSATION TAX SERVICES

EMPLOYER RECORDS TO BE EXAMINED

Please have all of the following books and records, in paper and/or electronic format, **that apply to your business and that you maintain**, available for inspection:

- PA Unemployment Compensation (UC) Quarterly Tax and Wage Reports
- UC quarterly tax and wage reports for states other than Pennsylvania
- W-3 (*Transmittal of Wage and Tax Statements*)
- All W-2s (*Wage and Tax Statement*) issued for the period of the audit
- 940 (*Employer's Annual Federal Unemployment (FUTA) Tax Return*)
- 941s (*Employer's Quarterly Federal Tax Return*)
- Federal and/or state income tax returns
- All Payroll Records:
 - Commission record
 - Disbursements records
 - Earnings and deductions statements
 - Individual earnings record
 - Payroll journal
 - Payroll register
 - Payroll summary
 - Time and payroll records, time cards, time sheets, books and records, etc.
 - Other supporting payroll documents not listed above
 - Workers' Compensation - current policy
- 1096 (Annual Summary & Transmittal of U.S. Information Return)
- All 1099s issued for the period of the audit
- Supporting documentation such as invoices, receipts, insurance certificates, and/or contracts for **all** 1099 recipients and **all** payments to individuals
- All Cash Disbursement Records:
 - Checkbook and/or check register
 - Disbursements journal
 - Bank statements and/or online banking information
 - Credit card statements
 - Third party payment application statements (Examples: Including, but not limited to Venmo, PayPal, Zelle, Cash App, Google Pay)
 - Cancelled checks, check images and/or check stubs
 - Petty cash records or cash payment records
 - General ledger
 - Chart of accounts
 - Master vendor list
- Corporate minute book
- Excel versions or printouts of all such data derived from the above records

Department of Labor & Industry | Office of UC Tax Services
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Auxiliary aids and services are available upon request to individuals with disabilities.
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