

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
- Time and payroll records, including individual earnings and summaries
- Supporting payroll work papers including time sheets, commission records, etc.
- 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
 - 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