

## **Section 9 – Dates to Remember**

### **Overview**

Finance Officers of counties, including constitutional officers, municipalities, and special districts have statutory and program requirements to complete a wide variety of daily, monthly, quarterly, and annual procedures and reports.

There are a multitude of professional organizations to provide guidance along with the Florida State Statutes and Florida Administrative Codes. A list of references and contact information is provided at the end of this section.

A general outline of procedures and reports, first by process and then by chronological order, is provided.

There are many different areas that are the responsibility of the Finance Officer such as Payroll, Accounts Payable, Cash Management and Investments, Fixed Assets, Project Management, Budget and Truth-in-Millage (TRIM), Insurance and Benefits, Personnel, and Risk Management. In addition, some treasurers are also Town/City Clerks which add additional reporting requirements.

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**PAYROLL TABLE**

<b>PROCESS:</b>			
<b>Frequency</b>	<b>Description</b>	<b>Method of notification-Reporting/payments</b>	<b>Comments</b>
<b>Weekly/ Biweekly</b>	Federal Withholding\ FICA & Medicare	<b>EFTPS</b> (Electronic Federal Tax Payment System) Online or by Phone. (Check Circular E to determine deposit schedule – monthly, semi-weekly or annual.)	ONLINE – <a href="http://www.eftps.gov">www.eftps.gov</a> You need to register with your Employer Identification Number (EIN) and receive a PIN number. You need an Internet Password.
	Child Support Liens	Notice to Withhold Income for Child Support – Florida Department of Revenue 1-800-622-KIDS (5437) Miami-Dade County – 305.530.2600	Tel: 1.850.205.8227 web site: <a href="http://dor.myflorida.com/dor/childsupport/employer_services_pay.html">http://dor.myflorida.com/dor/childsupport/employer_services_pay.html</a>
	401 / 175 / 185 Pension Contribution	Your Pension Plan Provider	Electronic payment or issue check when payroll is issued.
	Deferred Compensation	Your Plan Provider	Electronic payment or issue check when payroll is issued.
<b>Monthly</b>	State Pension Contribution	<b>Florida Retirement System (FRS)</b> Florida Department of Management Services – Division of Retirement – Bureau of Retirement Calculations PO Box 9000, Tallahassee, FL 32315-9000 Toll free: 844-377-1888 or locally at 850-907-6500 Employer Page at <a href="http://www.dms.myflorida.com/workforce_operations/retirement/employers">http://www.dms.myflorida.com/workforce_operations/retirement/employers</a>	Follow these steps to log in: • Go to <a href="http://www.myflorida.com/dor">www.myflorida.com/dor</a> • Click: <u>File and Pay Taxes, Fees, other remittances</u> ; then <u>Make a Payment</u> ; then <u>Tax/Fee/Remittance Payment</u> • At the secure login page, enter the same User ID and Passcode/Password you used to access the telephone payment initiation system. Once logged in, choose <u>Make a Payment</u> from the activity menu. • Follow the on-screen prompts and menus to choose remittance/tax type, remittance period end date,

			<p>payment type, debit date, and provide all other payment information. You will be prompted to review and confirm your payment information entered before submission.</p> <ul style="list-style-type: none"> <li>• Note: Employer is also required to complete a Contributions Summary and upload monthly file.</li> </ul>
	401 / 175 / 185 Pension Plans	Reconcile and balance the monthly statement received from the Plan Provider or Financial Trustee of the plan.	
	Checking Account Statement	Reconcile and balance your Payroll Account to your General Ledger	
<b>Quarterly</b>	941 Quarterly Report to the Internal Revenue Service	<p><b>IRS Form 941</b> – Collect Earnings History Reports from your payroll system or your outside vendor for the quarter. Complete Form 941 along with Schedule B showing your tax liability by pay period and the total paid for the quarter.</p> <p>Tip: Each payroll, input all earnings, taxes, and deductions into a spreadsheet to verify accuracy of totals entered into 941s and SUI filings.</p>	<p><b>Form 941 must be filed by the last day of the month that follows the end of the quarter.</b> Verify quarterly totals for the total wages, the taxable Social Security wages and the taxable Medicare wages paid. Compare the total taxes due to the actual amount paid and make any necessary adjustments. List the total deposits for this quarter, sign and date form. Consult Circular E for any questions. Forms can be found at <a href="http://www.irs.gov">www.irs.gov</a>.</p>

	401 /175/185 Pension Plans	401/175/185 – Reconcile and balance the Quarterly Statements provided by the Pension Plan Provider or reconcile all members’ accounts and prepare the quarterly statements for each member.	Compare balance from quarterly statement to individual member accounts and identify any variance. Prepare Journal Entry to bring General Ledger into balance with the Quarterly Statement
	Unemployment Compensation	Florida Department of Revenue – From your internal payroll system or outside vendor get the quarterly FUTA Report that lists all employees and their wages for the Quarter, Year to Date, and previous quarter.	Go to <a href="http://www.myFlorida.com/dor">www.myFlorida.com/dor</a> Select. File and Pay Taxes & Fees then click on Unemployment. Select: File and Pay Tax Logon using your previously obtained User ID and PIN Number. Go to Current Quarter Filing. Enter the number of employees paid each month. Tab down to list of employees and enter quarterly wages from your report. SUBMIT REPORT ONLY
<b>Annual</b>	Close Payroll System for the Calendar Year – Reconcile and balance Year End Totals in System	Verify Gross Wages, Federal Wages, Federal Withholding, Social Security Wages and Medicare Wages with Quarterly 941 totals and the W-2 Totals	If outsourcing payroll, your vendor will close and update the necessary information.
	Print W-2’s and Mail	Mail Copies B, C and 2 to employees by the end of January and/or make available online through your IT Department or outside vendor.	If outsourcing payroll, your vendor will provide you with your balanced W-2’s and you can distribute or mail to your employees. Your payroll vendor will submit your W-2’s electronically to the Social Security Administration.

	File W-2 Copy A with the Social Security Administration	Submit paper W-2's to the Social Security Administration usually by the end of February, with a transmittal Form W-3.	The Social Security Administration encourages employers to report Form W-3 and W-2 Copy A electronically and provides two options. For more information, go to <a href="http://www.socialsecurity.gov/employer">www.socialsecurity.gov/employer</a> . If filed electronically you have until the end of March to file your forms.
	Provide new W-4 Forms to all employees to update exemptions and deduction amounts for the new year.	<a href="http://www.irs.gov">www.irs.gov</a> – New W-4 Forms are available on the IRS web site.	
	944 Annual Report to the Internal Revenue Service	<b>IRS Form 944</b> – Collect the Earnings History for the Calendar Year for all employees along with Federal Withholding, Social Security and Medicare liability for both employee and Town/City.	<b>Form 944 must be filed by the last day of January unless the last day is a Saturday or Sunday and then you can file the first business day in February.</b> Form 944 is designed for the smallest employers (those whose annual liability for Social Security, Medicare and withheld federal income taxes is \$1,000 or less) will file and pay these taxes only once a year or if notified by the IRS to file Form 944.
<b><u>Upon Hiring New Employee</u></b>	<b>E-Verify</b>	<b>Form I-9</b> -Newly hired employees must complete Section 1 of Form I-9 on their first day of hire. Employers must complete Section 2 within 3 days of a new employee's hiring date.	E-Verify is a voluntary program for most employers, but mandatory for some, such as employers with federal contracts or subcontracts that contain the Federal

			Acquisition Regulation (FAR) E-Verify clause. E-Verify Manual: <a href="http://www.uscis.gov/sites/default/files/USCIS/Verification/E-Verify/E-Verify_Native_Documents/E-Verify%20Manuals%20and%20Guides/EVerify_User_Manual_Employer.pdf">http://www.uscis.gov/sites/default/files/USCIS/Verification/E-Verify/E-Verify_Native_Documents/E-Verify%20Manuals%20and%20Guides/EVerify_User_Manual_Employer.pdf</a> Tel: 888-464-4218
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<b>PAYABLES TABLE</b>			
<b>PROCESS:</b>			
<b>Frequency</b>	<b>Description</b>	<b>Method of notification-Reporting/payment</b>	<b>Comments</b>
<b>Weekly/ Bi-weekly</b>	Invoices received by Departments	Packing slips and receiving slips are matched to pre-numbered and tracked Purchase Orders and approved for payment by the Department Head. The invoices are coded for account to charge and forwarded to Accounts Payable or Staff member who processes invoices for payment.	When the Department Head approves payment for an Invoice he/she should refer to the latest Revenue & Expenditure Report to verify that there are sufficient funds to cover the payment.
	Invoices reviewed for compliance with the current Purchasing Manual.	The purchases are reviewed for compliance with requirements of laws and regulations, the governing body, and funding sources.	Every entity has individual requirements covering required Purchase Orders, approval limits of staff and Department Heads, Committees and Agency Heads. Each entity sets the required limits for the method of purchase for any goods or services. The estimated dollar value of the purchase usually defines when you are required to obtain three competitive purchase proposals or competitive sealed bids.
	Invoices to be paid are entered in the Accounts Payable System	Invoices are batched and totaled for payment in the system. Each invoice receives a pre-numbered voucher for ease in tracking. No payments are issued from a monthly statement and all invoices are reviewed for duplication.	

	Prenumbered Vendor checks are printed or written and attached to supporting documentation. Checks are forwarded to Management for signature	Two signatures are recommended whether manual or through a signature plate. The Invoice with all supporting document should be reviewed by Management prior to signing.	Any discrepancies are investigated and addressed prior to the signing of any checks.
	Checks are separated and prepared for mailing with a copy of the invoice or payment stub included for reference.	An Accounts Payable file by Vendor should be setup at the beginning of the Fiscal Year and paid invoices with the pre-numbered voucher attached filed in alphabetical order by vendor.	
<b>Monthly</b>	Enter any recurring Journal Entries	Any Electronic Fund Transfers (EFT) that affects your Accounts payable checking account should be entered in the General Ledger.	If you're A/P Checking Account is also your General Fund main account, monthly interest needs to be credited to interest earned and the account along with electronic payments for pensions and Sales and Use Tax payments.
	Checking Account Statement	Reconcile and balance your Accounts Payable checking account to the General Ledger.	



<b>Annual</b>	After processing all vendor payments for calendar year run an Invoice Status Report and a Check Register Report along with the Aged Invoices Report.	Review all year end reports and check for any errors. Make any adjustments necessary to 1099 information and run a back-up of the system.	
	Close the Accounts Payable System	Closing the system shifts the vendor year to date total amounts from Current Year to Prior Year.	
	Print 1099 Forms or transmit file to the Internal Revenue Service. Mail statements to vendors.	Paper forms are mailed to the IRS with Form 1096 (Forms transmitted with a 1096 can be 1098, 5498 and W-2G). Forms must be filed within 60 days of the end of the calendar year. Tip: For any prospective vendors potentially requiring a 1099, obtain W-9 from the prospective vendor prior to creating a vendor record in the accounts payable system.	Paper forms are mailed to: Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301. If you file 250 or more information returns of any one type, you must file electronically. (See IRS Publication 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically.)

<b>ANNUAL SCHEDULE</b>		
<b>January</b>		
	Quarterly Reports Due	941 Report: Unemployment Report; Reconcile chs. 175 and 185, F.S., Pension Plans; Pay employer contribution amounts chs. 175 and 185 F.S.; Prepare and distribute pension members' quarterly statements; Reconcile 401a Pension Plan; make any required quarterly adjustment to the General Ledger; File Radon Report and Building Training Fees; File for Fuel Tax reimbursement
	Monthly Procedures & Reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries – Interest, etc.
	Calendar year-end closing for payroll.	Issue W-2's and 1099's to employees and vendors.
	Update Tax Tables in Payroll System prior to running first payroll of new year.	Enter manually from Publication 15 (Circular E) or download update from software provider.
	Provide inventory listing to all Department Heads to be reviewed and updated.	Add and/or delete all inventory items purchased or disposed of during the previous year.
	Review and update any forms utilized for new hires, general ledger entries, cash receipts, payroll, payables, debt payments and investment of surplus funds.	Forms should be updated and replaced in operation and procedure manuals.
	Review employer contribution rates for CH175 and CH185 Pension Plans based on actuarial letter or recalculation	Issue 1 <sup>st</sup> Quarter Employer contribution to Pension Plan.

	based on actual prior year payroll numbers	
	Statement of County Funded Court-Related Functions	Report due within 4 months of the close of the fiscal year.
<b>February</b>		
	Monthly procedures and reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); report and pay any County Impact Fees; Enter and post any recurring Journal Entries – Interest, etc.
	File Annual Report to Division of Retirement for Plans with \$250,000+ in assets	Report due February 1 (Chapter Plans) and March 15 (Local Law Plans)
	Begin preliminary Budget Process – Revenue analysis and current year expenditure rates.	Each agency has established procedures for the building of next years' budget. Management implements the process with directives to Divisions and Departments as to the proposed Budget requests.
<b>March</b>		
	Monthly procedures and reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); report and pay any County Impact Fees; Enter and post any recurring Journal Entries – Interest, etc.
	Make any necessary changes due to election of new commissioners, Councilors or Board Members	Information packets for newly elected officials; signature cards for bank if a signer on accounts. Cancel any benefits or credit cards for outgoing officials.
	Municipal Public Service Tax Data Base Report – due 120 days prior to tax levy change	Municipalities and Charter Counties.

	Comprehensive Annual Financial Report (CAFR)	Counties, Municipalities, Special Districts – due within 6 months of the end of the fiscal year. Submitted to the GFOA for consideration of receiving the Certificate of Achievement for Excellence in Financial Reporting.
	Preparation of the General Budget request package to all Division and Department Heads.	Depending on your jurisdictions procedures, the preparation of the next Fiscal Years' Budget is commenced with on-going revenue and expenditure analysis.
	Popular Annual Financial Report (PAFR) - elective	Counties, Municipalities, Special Districts – due within 6 months of the end of the fiscal year. Submitted to the GFOA for consideration of receiving the Popular Annual Financial Report Award
	Local Government Annual Financial Report	Annual financial report submitted to the Florida Department of Financial Services through the LOGER System.
<b>April</b>		
	Quarterly Reports Due	941 Report; Unemployment Report; Reconcile chs. 175 and 185, F.S., Pension Plans; Pay employer contribution amounts chs. 175 and 185, F.s.; Prepare and distribute Pension members' quarterly statements; Reconcile 401a Pension Plan; make any required Quarterly adjustment to the General Ledger; File Radon Report and Building Training Fees; File for Fuel Tax Reimbursement
	Monthly procedures & reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax. File and Pay State Pension Contribution (FRS); report and pay any County Impact Fees;

		Enter and post any recurring Journal Entries – Interest, etc.
	Annual Financial Report	For local governments not required to provide an audit report pursuant to s. <a href="#">218.39(1)</a> , F.S.
	Annual Unclaimed Property Report	Any Agency or Public Authority holding intangible property for an owner that has not been claimed for more than 1 year after it became payable.
	Next Fiscal Year's Budget Preparation	Workshops are scheduled for review and discussion of the upcoming Budget. CPI analysis, Capital Improvement and revenue and expenditure projections.
<b>May</b>	Monthly procedures & reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS) Report and pay any County Impact Fees; Enter and post any recurring Journal Entries – Interest, etc.
	Receive Preliminary Tax Roll from the Property Appraiser (estimate of taxable value)	Estimate allows Municipality to better estimate their anticipated revenue and Maximum Allowable Millage Rate.
<b>June</b>		
	Monthly procedures & reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); report and pay any County Impact Fees, Enter and post any recurring Journal Entries - Interest, etc.
	Municipal Public Service Tax Data Base Report	Municipalities, Charter Counties – any change in tax levy must be reported 120 days prior.
	Revenue Sharing Application	Counties and Municipalities
	Certification of Taxable Value (DR-420) received from the Property Appraiser	Delivered to County, Municipalities, Special District (Dependent & Independent), Municipal Service Taxing Districts

	Verify Florida Retirement System Contribution Rates	Annual Change to contribute rate usually July 1
<b>July</b>		
	Quarterly Reports Due	941 Report; Unemployment Report, Reconcile chs.175 and 185 Pension Plans; Pay employer contribution amounts chs. 175 and 185 F.S.; Prepare and distribute Pension members' quarterly statements; Reconcile 401a Pension Plan; make any required Quarterly adjustment to the General Ledger; File Radon report and Building Training Fees; File for Fuel Tax Reimbursement
	Monthly procedures & reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal entries - Interest
	Financial Disclosure with Supervisor of Elections by July 1	Employees with purchasing authority over \$20,000; chief administrative officer, finance director of a local government (there are many more - see s. 112.3145(1)(a), F.S.
	Taxing authorities notify the Property Appraiser of proposed millage rate, date/time/place of 1 <sup>st</sup> public hearing on Budget (return DR-420)	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts. Municipal Service Taxing Units. (within 35 days from July 1 or the date of certification)
<b>August</b>		
	Monthly procedures & reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal entries - Interest

	First Public Hearing on the Tentative Budget/Proposed Millage Rate	Within 80 days, but not earlier than 6 days, of Property Appraiser's certification of value of assessed property.
	Taxing Authority advertises intent to adopt a final budget and millage rate and final public hearing schedule	Ad to appear within 15 days of adoption of tentative budget.
	Final Public Hearing to adopt Millage Rate and Budget	Hearing scheduled between 2 & 5 days after ad appears.
	Forward Final Millage Rate Resolution/Ordinance to Property Appraiser, Tax Collector and Department of Revenue	Within three (3) days of Final Hearing.
	Before end of Fiscal Year pay any invoices due by October 1.	Prepare and post prepaid expenses.
<b>September</b>		
	Fiscal Year End – Close all accounting applications and prepare year-end closing entries to the General Ledger	Calculate and post all year-end entries – Accounts Payable; Accounts Receivable; Encumbered Funds; Accrued Payroll; Long Term Debt Payables; Fixed Assets Annual Entry; any adjustments or corrections to analyzed accounting data.
	Prepare Audit Schedules for Annual Audit	Schedules are provided by the Agency's independent Auditing Firm for testing and auditing of the agencies records.
	Enter new Fiscal Year Budget into your accounting system.	This may be done manually or automatically through your accounting software depending on your specific procedures.
	Annual Financial Report – and Audit Report due for local governments required to	Due no later than nine (9) months after the end of the fiscal year or 45 days after delivery of the local

	provide an audit pursuant to s. <a href="#">218.39(1)</a> , F.S.	government's audit report to the governing body.
	Federal Single Audit Report included with Annual Audit	All non-Federal entities that expend \$750,000+ of federal funds. (Grants).
	Florida Single Audit Report included with Annual Audit	All non-State entities that expend \$750,000+ of State funds. (Grants).
	Independent Accountant's Examination Report	Requirements vary by type of governmental entity; See AG Rule 10.556(1) for local governments and 10.805(9) for district school boards.
<b>October</b>		
	Quarterly Reports Due	941 Report; Unemployment Report, Reconcile chs. 175 and 185, F.S., Pension Plans; Pay employer contribution amounts chs. 175 and 185, F.S.; Prepare and distribute Pension members' quarterly statements; Reconcile 401a Pension Plan; make any required Quarterly adjustment to the General Ledger; File Radon report and Building Training Fees; File for Fuel Tax Reimbursement
	Monthly procedures & reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal entries – Interest, etc.
	Property Appraiser provides DR-422 to Taxing Authorities	Complete and Certify Final Millage to Property Appraiser (DR-422) within three (3) days after receipt of Certification of Final Taxable Value.
	Submit Truth in Millage Compliance Package with Property Tax Oversight	Counties, Municipalities, Special Districts – within thirty (30) days of Final Hearing.



	Program, Florida Department of Revenue	
	Set-up all new Fiscal Year files that your office has established for control purposes.	Each entity is different but usually your system tracks cash receipts; accounts payable; payroll; insurances; tax payments; other deductions; investment; debt payments; leave and benefit records.
	Other IRS approval forms for Calendar year end.	Supplies for issuing W-2's and 1099's in January.
	Provide new salary schedule for all employees with Disability Insurance.	Insurance company adjusts the premium based on covered payroll amount.
	Annual Investment Training	8-hour Annual Investment Training – Counties, Municipalities, Special Districts and School Districts that have an investment policy.
<b>November</b>		
	Monthly procedures & reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal entries – Interest, etc.
	Make any necessary changes due to election of new commissioners, Constitutional Officers or Board Members	Information packets for newly elected officials; signature cards for bank if a signer on accounts. Cancel any benefits or credit cards or outgoing officials.
	Truth-in-Millage, Form DR-421	Special Districts that can levy taxes will not do so during the year.
	FDOT Annual Center Line Miles Report	Requested as of September 30 <sup>th</sup> each year – data to be provided no later than February. Filed on Form TM over the internet.

	Public Depositor Annual Report and Identification & Acknowledgment Form to the Chief Financial Officer	Public Depositor – official custodian of funds for a governmental unit responsible for handling public deposits
	Authority to Amend Prior Year Budget Expires – 29 <sup>th</sup>	Counties, Municipalities, Special Districts
<b>December</b>		
	Monthly procedures & reports	Prepare Monthly Financial Reports; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal entries – Interest, etc.
	Budget Submission to GFOA for the Distinguished Budget Presentation Awards Program	Must be submitted within 90 days of the legally approved final operating budget or submission of the proposed operating budget to the governing body.

REFERENCES TABLE		
AGENCY	REPORT OR ACTIVITY	CONTACT
Government Finance Officers Association (GFOA)	International professional organization working in conjunction with the Florida Chapter to provide training and networking opportunities.	Government Finance Officers Association 203 North LaSalle Street, Suite 2700 Chicago, IL 60601-1210 Tel:312.977.9700 Web site <a href="http://www.gfoa.org">www.gfoa.org</a>
Florida Government Finance Officers Association	Professional resource providing opportunities through education, networking, leadership and information.	Jeannie Garner, Executive Director P.O. Box 10270 Tallahassee, FL 32302 E-mail: <a href="mailto:jgarner@flcities.com">jgarner@flcities.com</a> Tel: 850.701-3623 Web site: <a href="http://www.fgfoa.org">www.fgfoa.org</a>
Office of Economic and Demographic Research	Provides informational data and statistics to support local government	Amy Baker, Coordinator 111 W. Madison St. Suite 574 Tallahassee, FL 32399-6588 E-mail: <a href="mailto:baker.amy@leg.state.fl.us">baker.amy@leg.state.fl.us</a> Tel: 850.487.1402 Web site: <a href="http://edr.state.fl.us/Content/">http://edr.state.fl.us/Content/</a>
Municipal Police & Fire Pension Trust Office, Division of Retirement	Pension Plans – Police or Fire	Sarah Carr, Administrator Florida Department of Management Services E-mail: <a href="mailto:sarah.carr@dms.myflorida.com">sarah.carr@dms.myflorida.com</a> Tel: 850.922-0667 Web site: <a href="http://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans">http://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans</a>
Florida Retirement System (FRS)	Pension Plans – State, County, Elected Officials, Courts, Schools, Legislators	Florida Department of Management Services Division of Retirement PO Box 9000 Tallahassee, FL 32315-9000 Employer Assistance: 1-844-377-1888 Web site: <a href="http://www.dms.myflorida.com/workforce_operations/retirement">http://www.dms.myflorida.com/workforce_operations/retirement</a> Employer Assistance: 1-866-466-9377-2121 Web site: <a href="http://www.dms.myflorida.com/workforce_operations/retirement">http://www.dms.myflorida.com/workforce_operations/retirement</a>

Internal Revenue Service (IRS)	Reporting and payment of Federal Withholding, Social Security and Medicare payments through the Electronic Federal Tax Payment System (EFTPS)	Electronic Federal Tax Payment System (EFTPS) Web site: <a href="http://www.eftps.gov">www.eftps.gov</a> TEL: 1-800.555.3453
Internal Revenue Service (IRS)	Filing quarterly Form 941 or Annually for Form 944	Without payment: Department of Treasury Internal Revenue Service Cincinnati, OH 45999-005 With payment: Department of Treasury Internal Revenue Service P.O. Box 804522 Cincinnati, OH 45280-4522
Internal Revenue Service (IRS)	Mail copies of 1099's after Calendar Year close.	Department of Treasury Internal Revenue Service Center Austin, TX 73301
Child Support Payments	Notice to withhold comes from the Florida Department of Revenue and you must pay electronically to the Florida State Disbursement Unit (SDU).	Florida Department of Revenue Child Support Enforcement Program Mail Stop 1-1614A5050 West Tennessee Street Tallahassee, Florida 32399-0102 TEL: 1.800.622-5437 All counties except Miami-Dade County For Miami-Dade – Miami State Attorney's Office 305.530-2600. Web site: <a href="http://dor.myflorida.com/dor/eservices/filepay.html">http://dor.myflorida.com/dor/eservices/filepay.html</a>
Re-employment Compensation	File a quarterly report (RT-6) with the Department of Revenue and/or pay any amount invoiced by the DOR.	Online enrollment form to file and pay electronically Web site: <a href="http://dor.myflorida.com/dor/eservices/filepay.html">http://dor.myflorida.com/dor/eservices/filepay.html</a>
Social Security	Either file electronically or mail copies of W-2	Social Security Administration Wilkes-Barre Data Operations Center P.O. Box 1030

<p>Administrati on</p>	<p>Copy A with a Form W-3 Transmittal of Wage and Tax Statements after calendar year close.</p>	<p>Wilkes-Barre, PA 18767-1030 Web site: <a href="http://www.socialsecurity.gov/employer">www.socialsecurity.gov/employer</a></p>
<p>Municipal Public Service Tax Data Base</p>	<p>Report is due 120 days prior to tax levy change but changes are made during the year and the form can also be used to change contact names.</p>	<p>Reporting form can be found at – Website <a href="http://dor.myflorida.com/dor/governments/mpst/">http://dor.myflorida.com/dor/governments/mpst/</a></p>
<p>Truth in Millage (TRIM) Process</p>	<p>Every Municipality, County, Special Districts and Municipal Service Taxing Units follow the TRIM process to provide public input and to adhere to a standard for establishing a Budget and a Millage rate to support that Budget.</p>	<p>For questions about the TRIM process, contact: Property Tax Oversight Florida Department of Revenue Menee Rumlin-Bond TEL: 850.617.8919 Chito Landrito TEL: 850.617.8920 Wyatt Peters TEL: 850.617.8921 Dametria Hayward TEL: 850.617.8922 Shundra McClean TEL: 850.617.8923 <a href="http://dor.myflorida.com/dor/property/resources/data.html">http://dor.myflorida.com/dor/property/resources/data.html</a></p>