



Instructions for Form NYS-45

Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return

NYS-45-I

(1/25)

Important information

Effective **January 1, 2019**, you must provide **complete** wage information (Part C, boxes a through e and g through j), **each calendar quarter**, for all employees. See *Filing requirements* for additional information.

You must electronically file your quarterly returns and pay any balance due.

If you file a paper withholding tax return, you may be subject to penalties. The Tax Department offers three methods for electronically filing withholding tax returns: 1) Web File, 2) Web Upload, or 3) Federal/State Employment Taxes (FSET) compatible software. See below and our website for additional information.

Web File

Employers can electronically file Form NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, as well as submit payment via ACH debit on our website. Benefits of this approach include secure online filing, immediate data transmittal and confirmation, and an online history of your filings. NYS-45 Web File accepts wage reporting data for up to 1,000 employees via manual entry or .csv upload or for an uncapped number of employees via flat file upload.

FSET compatible software

Some commercially available software allows you to use the FSET program to file withholding returns and report wage and unemployment insurance (UI) information. For a list of approved vendors, visit our website.

Tax Department Upload

Upload options are available to employers, tax preparers, and payroll services for bulk filing Form NYS-45, Parts A, B, and C (see Publication 72.5, *Electronic Reporting of Form NYS-45 Information*).

Filing requirements

Employers who are subject to **both** UI contributions and withholding tax must file Form NYS-45, completing Parts A, B, and C (boxes a through j) each quarter. Employers subject **only** to UI contributions must complete Part A and Part C (boxes a, b, c, d, e, and f) and enter zeros in withholding tax fields that do not apply. Employers subject **only** to **withholding tax** must complete Part B and Part C (boxes a through e and g through j) for each quarter and enter zeros in UI fields that do not apply.

Payments of gambling winnings, other than NYS Lottery winnings, are reported as if the payments are *other wages* paid by an employer to an employee for any period of time where a withholding agreement is in place. Payers of gambling winnings must complete Form NYS-45, Part B, to report the withholding and Part C, boxes a through e and g through j (the amount of gambling winnings is reported in box g and the amount withheld in boxes h, i, and j). Payers of gambling winnings must enter zeros in UI fields that do not apply.

Note: Parts A, B, and C must be completed for this return to be accepted. Employers with no payroll for the quarter must complete Parts A and B, and enter **0** in Part C, line 24.

Form NYS-45 is due the last day of the month following the end of the quarter as follows:

Quarter	Due date
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

When the due date falls on a Saturday, Sunday, or legal holiday, you are permitted to file on the next business day.

Federal audit changes – If the Internal Revenue Service (IRS) makes a change to an amount an employer is required to report as wages or deduct and withhold from wages for federal income tax purposes, the employer must report this change to the New York State Tax Department within 90 days after the final federal determination of the change.

If you have federal audit changes to report and you **did not previously file** a Form NYS-45 for the period(s) covered by the federal audit, report the federal audit changes on Form NYS-45.

If you are reporting federal audit changes to correct withholding tax or wage reporting information **previously reported** on Form NYS-45, report the federal audit changes on an amended Form NYS-45. Mark the *Amended return* box, indicate the quarter and tax year of the period, and complete the form in its entirety.

You must attach a copy of the final federal determination to your Form NYS-45.

Late filing

Returns filed and withholding tax/UI contributions paid after the due date are subject to interest and penalties. UI contributions received more than 60 days after the quarterly due date cannot be credited to your account for experience rating purposes. In future years, this may adversely affect both your UI contribution rate and credit you may be entitled to on federal Form 940. Failure to file or late filing of all required parts of Form NYS-45 may subject you to a penalty which can increase the later the return is filed.

Completing Form NYS-45

This return is designed to be read by information processing equipment. To assist, be sure to send us original forms (not photocopies). When entering information, print with a black pen or type in the number(s) 0-9 or letter(s) A-Z. Do not enter dollar signs, commas, or any other punctuation or symbols (minus signs, parentheses, and so on), except for decimal points used in currency fields.

Amending Form NYS-45 information

To amend a previously Web- or paper-filed Form NYS-45, complete an amended Form NYS-45; mark an **X** in the *Amended return* box, indicate the quarter and tax year of the period, and complete the form in its entirety.

Specific instructions

If applicable, enter in the first box your 7-digit UI employer registration number*, and in the second box, your check digit. If you do not know your UI registration number, contact the New York State Department of Labor, Unemployment Insurance Division, (see *Need help?*). Enter in the first box of the withholding identification number your 9-digit federal employer identification number (EIN); in the second box, your 2-digit NYS suffix, if any; and in the third box, your assigned check digit, if known. Also enter your legal name in the space provided. Mark an **X** in the box for the quarter and enter the last two digits of the year of the period for which you are filing.

*** For Web application filing only:** A return can be filed even if no UI employer registration number is available. In these situations, the web application will show a default number of 00-00000 0. A UI employer registration number is created when a business registers and is determined to be liable under the New York State Unemployment Insurance Law. For more information, visit dol.ny.gov and see *Unemployment Insurance Information for Employers* and select *Business Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting (NYS 100)*.

Seasonal employers

If, due to the seasonal nature of your business, there is at least one quarter of the calendar year in which you do not make any wage payments subject to income tax withholding and UI contributions, you are eligible for seasonal employer status.

To obtain seasonal employer status, you must file a Form NYS-45 and mark an **X** in the *seasonal employer* box. Thereafter, you are not required to file Form NYS-45 for subsequent quarters during the calendar year in which you paid no wages subject to UI and withholding. However, you must mark an **X** in the box on **every** return you are required to file, or you will lose your seasonal status and be subject to penalties for not filing a return for a subsequent quarter in the same calendar year.

A seasonal employer must file at least one quarterly return for each calendar year to maintain seasonal status.

Dependent health insurance availability

Mark an **X** in the Yes or No box to indicate whether or not dependent health insurance benefits were available to any employee during the reporting period.

Employer address

Enter the address to which you want your withholding tax and unemployment insurance notices sent.

Address change: If you need to update your **physical address** for withholding tax, UI (if applicable), and MCTMT (if applicable) you can do so online. Visit our website at www.tax.ny.gov and select the option to change your address. You may also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to update your mailing address, physical address, or designated preparer or filing service address. To report changes that affect your UI account, submit Form IA 15, *Change of Business Information for the Unemployment Insurance Program*.

If there have been changes to other business information (for example, business name, identification number, telephone number, and so on), visit our website and select the option to update your business tax account.

You may also submit changes using Form DTF-95, *Business Tax Account Update*.

Part A – Unemployment insurance (UI) information

Part A is used to report quarterly UI information and UI contribution amounts due.

Number of employees

For **each** of the three months of the calendar quarter being reported, enter the number of full-time and part-time workers in covered employment who worked during or received pay for the pay period that includes the 12th day of the month. (Unless specifically excluded, all employment performed for a liable employer is covered, with employee wages subject to UI contributions.) The employment entries should not reflect the number of paychecks issued nor should the entries be a cumulative sum of all workers employed during the month. If there is no employment in the payroll period, enter **0**.

Of the total amount of remuneration paid to each employee by each employer during the calendar year, the UI wage base is the portion of that total which is subject to contributions.

UI wage base			
The UI wage base will adjust January 1 of each year, as follows:			
Year	UI wage base	Year	UI wage base
2013 and prior	\$ 8,500	2020	\$ 11,600
2014	10,300	2021	11,800
2015	10,500	2022	12,000
2016	10,700	2023	12,300
2017	10,900	2024	12,500
2018	11,100	2025	12,800
2019	11,400	2026	13,000

After 2026, the wage base will permanently adjust on January 1 of each year to 16% of the state average annual wage, rounded up to the nearest \$100. The state average annual wage is established no later than May 31 of each year. The annual average wage cannot be reduced from the prior year's level.

Multiple locations of employment – An employer who operates more than one establishment in New York State may be requested to submit Form BLS 3020, *Multiple Worksites Report*, listing payroll data by industry and place of employment. If you are a multi-location employer with 10 or more employees in secondary locations and you have not received Form BLS 3020, request it from the New York State Department of Labor, Division of Research and Statistics, Room 480, W A Harriman Campus, Albany NY 12226.

Nonprofit, governmental, and Native American tribe employers who have elected the option of reimbursement of benefits paid to former employees, rather than paying quarterly UI contributions, must complete Form NYS-45 to include these items: *Number of employees*; Part A, line 1; Parts B and C; and signature. Leave Part A, lines 2, 3, 4, 5, and 6 blank. Do **not** enter **0**. These lines are used by employers who pay quarterly UI contributions. If you have questions about the reimbursement option, call 518-457-2635.

Remuneration includes salaries, cash wages, tips, commissions, bonuses, and the reasonable value of board, rent, housing, lodging or similar advantage. Payments to corporate officers for services rendered are remuneration regardless of their stock ownership and regardless of how the payments are treated under subchapter S of the Internal Revenue Code (IRC) or any other tax law. Remuneration is considered paid on the date the payment is made.

The following payments are **excluded** from remuneration:

1. Payments made by a sole proprietorship to the sole proprietor, to their spouse or minor (under 21) child, and payments made by a partnership to the partners.
- *2. Any payment made under a plan or system providing for retirement, sickness or accident disability, or medical or hospital expenses for an employee or an employee's dependents, including amounts paid for insurance, annuities, or into a fund to provide for the payments.
3. Payments made by an employer, without payroll deductions, of taxes required from employees under the Social Security Act.
4. Insurance or annuity payments to an employee for retirement.
5. Payments made to an employee on account of sickness or accident disability after six complete calendar months following the month in which the employee last worked.
6. Payments from or to a trust described in IRC § 401(a) that is exempt from tax under IRC § 501(a).
7. Payments made to an employee, except vacation or sick pay, beginning with the month following the 65th birthday, for any period in which the employee did not actually work.
- *8. Dismissal payments (does not apply to earned vacation payments).
- *9. Compensation paid to daytime students in elementary and secondary schools who work for **other** than nonprofit organizations or governmental or Native American tribal entities. This includes payments for working during vacation periods and holidays.
10. For household employers - payments to babysitters under 18 years of age.
11. Payments made by certain organized camps for services of a student who is enrolled full-time in an educational institution.

***Note:** Some payments listed above as exclusions are subject to the Federal Unemployment Tax Act (FUTA) and must be reported to New York if you are subject to FUTA. Employers liable under FUTA are required to report to New York student wages, dismissal payments, and the first six months of sick or accident payments (excluding occupationally related payments made under a State's Workers' Compensation Law). These payments to employees may be reported by employers, other than nonprofit organizations, governmental entities, and Native American tribes and UI based on them may be paid either quarterly on Form NYS-45, Part A, or annually on Form IA7 or IA7A, *Annual Supplementary Contributions Report*. Form IA7 is used by employers when a total rate of 5.4% or less and Form IA7A is used by employers with a total rate of more than 5.4%. The rate controlling which form to use may be affected by any reduction. If any state has borrowed federal funds in order to pay its benefits, the amount of the allowable credit may be subject to reduction. Federal Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*, will indicate if New York State is a credit reduction state. These forms must be filed by January 31 following the calendar year in which the payments are made. You may obtain either form from the Department of Labor's website at dol.ny.gov. See the instructions for Part C, box f, on page 5 for quarterly wage reporting requirements relating to these payments. **Nonprofit organizations and governmental and Native American tribal entities are not** subject to FUTA and are not required to file Form IA7 or IA7A. However, they must include student wages on the quarterly Form NYS-45 in Part A.

For amended returns only – In the *Original or previously reported* box, on lines 1 through 5, enter the amounts as reported previously on the most recent return filed for the

quarter being amended (that is, the original Form NYS-45 or the most recent Form NYS-45). If the only errors on the previously filed return were incorrect amounts due for UI contributions (Form NYS-45, line 4) or Re-employment service fund (Form NYS-45, line 5), because of an incorrect UI rate used, you **do not** need to file an amended return. Your account will automatically be adjusted. In the *Corrected amounts* box, enter the amounts you now determine to be correct. Amounts that were previously reported correctly should be entered unchanged in both *Original or previously reported amounts* and *Corrected amounts* boxes.

For lines 1b through 3b, determine the difference between the amounts entered in the *Original or previously reported amounts* and *Corrected amounts* box and enter the difference in the *Difference* box.

Line 1 – Enter the total of all remuneration paid to all employees during this quarter (full or part-time, permanent, or casual) including amounts in excess of the UI wage base per year. If no remuneration was paid this quarter, enter **0** on line 1 and in Part C, box f.

Line 1a and 1b (for amended returns only) – If amending, enter correct total of all remuneration paid this quarter on line 1a. Subtract line 1 from line 1a, and enter the difference on line 1b.

Line 2 – For each employee who received remuneration of more than the UI wage base from the beginning of the year through the end of the quarter being reported, determine the amount of excess remuneration paid during this quarter. Add all the excess amounts and enter the total here. In no case may the figure exceed the amount entered on line 1. If you acquired a business, you should consider remuneration paid to employees by the predecessor in arriving at the excess amount. Also consider in the excess, remuneration paid to an employee that was reported to another state (concerning an employee transfer into New York from another state).

To compute the amount of excess wages for each individual employee, use the following worksheet:

- | | | |
|---|--|----------|
| A | UI wage base (<i>see chart on page 2</i>) | A. _____ |
| B | Enter total wages paid to employee in prior quarter(s) of this same calendar year. If this is the first quarter of the year or if the employee never received wages in prior quarter(s), enter 0 | B. _____ |
| C | Subtract line B from line A; enter the difference. If the difference is zero or less, all wages paid to this employee this quarter are excess wages and must be included in the total excess wages entered on Form NYS-45, line 2. If the difference is greater than zero, continue to line D of this worksheet. | C. _____ |
| D | Enter wages paid to employee this quarter ... | D. _____ |
| E | Subtract line C from line D; enter the difference. If the difference is zero or less, no wages paid to this employee this quarter are excess wages and none should be included in the total excess wages entered on Form NYS-45, line 2. If the difference is greater than zero, include the difference in the total excess wages entered on Form NYS-45, line 2. Ensure that the differences for all employees are included in the total on Form NYS-45, line 2 | E. _____ |

Line 2a and 2b (for amended returns only) – If amending, enter correct total of remuneration paid in excess of the UI wage base on line 2a. Subtract line 2 from line 2a, and enter the difference on line 2b.

Line 3 – Subtract line 2 from line 1 and enter the difference.

Line 3a and 3b (for amended returns only) – If amending, subtract line 2a from line 1a and enter the difference on line 3a. Subtract line 3 from line 3a, and enter the difference on line 3b.

Note: If any of the amounts entered on lines 1 through 3 of Form NYS-45 must be corrected, complete an amended Form NYS-45; mark an **X** in the *Amended return* box, indicate the quarter and tax year of the period, and complete all parts of Form NYS-45 in its entirety.

Line 4 – On line 4, enter the correct UI rate* for the quarter being reported. The UI rate is the combination of the normal and subsidiary rate, as showing on your UI rate notice. For example, a normal rate of 3.4% and subsidiary rate of 0.625% would equal a UI rate of 4.025%. Multiply the wages on line 3 by your UI rate to calculate UI contributions due. **No part of these UI contributions may be deducted from an employee's remuneration.** If you do not know your UI rate, **you can get it online at dol.ny.gov by following the links to the UI Online Services** or by calling the UI Employer Hotline at 1-888-899-8810. Have your eight-digit UI employer registration number available when calling.

* If you are filing using the Web application and your account does not have a UI rate on record for this period, your rate will populate by default to 9.825% for the UI rate and 0.075% for the re-employment service fund rate, for a total of 9.9%. If you are paper filing and your account does not have a UI rate on record, you should use a default rate of 9.825% for the UI rate and 0.075% for the re-employment service fund rate, totaling 9.9%. Once calculated, if your assigned rate is lower than the default rate, any excess payments you made will be credited to your account. You may enter a lower rate, but if your assigned rate is higher than the rate you enter, your account will be underpaid. Any underpayments remaining on your account will be billed to you with interest at the rate of 12% per year from the due date of the return to the date paid.

Example: If you report \$10,000 in wages subject to contribution and the auto-populated rate is 9.9%, you would owe \$990.00 in contributions. If your rate is later determined to be 4.1%, you would owe \$410.00 in contributions due. If you paid \$990.00, then \$410.00 of that payment will be applied to the contributions due. The remaining \$580.00 will be applied to other outstanding liabilities due or used as a credit towards future contributions due.

If you report \$10,000 in wages subject to contribution and enter 4.1% instead of the higher 9.9% auto-populated rate, you would owe \$410.00 in contributions due. If your rate is later determined to be 6.1%, you would owe \$610.00. If you paid \$410.00, it would be applied to the \$610.00 in contributions due, creating a \$200.00 underpayment that remains due. This amount will be billed to you with interest at the rate of 12% per year from the due date of the return to the date paid.

Line 4a (for amended returns only) – If amending, multiply the wages on line 3a by your UI rate to calculate UI contributions due.

Line 5 – Multiply the wages on line 3 by 0.075% to calculate the re-employment service fund contributions due and enter the resulting amount. Each employer liable for UI contributions must also make a quarterly contribution to this fund. It is a New York State fund and amounts paid into it **cannot** be used as a credit for FUTA.

Line 5a (for amended returns only) – Multiply line 3a, *Corrected amounts* box by 0.075% to recalculate the re-employment service fund contribution due and enter the resulting amount.

Line 6 – Add lines 4 and 5.

Line 6a (for amended returns only) – Add lines 4a and 5a. Skip lines 7, 8, and 9. If line 6 is less than line 6a, enter the amount due on line 10. If line 6 is greater than line 6a, enter the overpayment amount on line 11. This amount will first be applied to any outstanding liabilities and any balance refunded to you.

Line 7 (for original returns only) – If you have previously underpaid your UI, enter the amount underpaid. **Your underpaid balance, including interest, may be obtained online at dol.ny.gov by following the links to the UI Online Services** or by calling the UI Employer Hotline at 1-888-899-8810. Have your eight-digit UI employer registration number available when calling.

Line 9 (for original returns only) – If you have previously overpaid your UI, enter the amount overpaid.

Line 10 – If line 8 is greater than line 9, enter the difference on line 10; this is the balance due for UI. If amending, if line 6a is greater than line 6, enter the difference.

Line 11 – If line 9 is greater than line 8, enter the difference on line 11. This is the balance of your UI overpayment, which will be applied first to any outstanding UI liabilities. Mark an **X** in box 12 to obtain a refund of any remaining overpaid balance. If amending, if line 6 is greater than line 6a, enter the difference. **An overpayment of UI cannot be applied to withholding tax amounts due.**

As a reminder, no part of the UI contribution reported was or is to be deducted from workers' remuneration. Also, the re-employment service fund is a New York State fund and amounts paid to it cannot be used as a credit for the Federal Unemployment Tax Act (FUTA).

Part B – Withholding tax (WT) information

Part B is used to reconcile your withholding tax payments for the quarter.

If you did not withhold any New York State, New York City, or Yonkers tax, or did not make payments for the quarter, enter **0** on lines 13 and 15, whichever apply.

Line 13 – Enter the total New York State, New York City, and Yonkers tax withheld for the entire quarter. This amount should equal the sum of Part C, boxes h, i, and j.

Line 14 – If in the previous calendar quarter you had a withholding overpayment and you marked box 20b (for quarters beginning prior to March 1, 2025) or box 21b (for quarters beginning on or after March 1, 2025) on last quarter's Form NYS-45, enter the overpayment amount here.

Line 15 – Enter the sum of all payments remitted with Web, bulk upload, Promptax, or paper Forms NYS-1, *Return of Tax Withheld*, for payrolls during the quarter.

Line 16 (for amended returns only) – Enter the sum of all payments remitted with previously filed Forms NYS-45.

Line 18 (for amended returns only) – Enter the sum of all overpayments reported on previously filed Forms NYS-45 or previously adjusted by NYS.

Line 20 – If line 13 is more than line 19, enter the difference on line 20; this is the total withholding tax amount due for this quarter.

Line 21 – If line 19 is more than line 13, enter the difference on line 21; this is the total withholding tax overpaid for this quarter. To request a refund of this overpayment, mark an **X** in box 21a (if you have outstanding liabilities, amounts to be refunded will first be applied to these liabilities and any balance refunded to you). To request a credit to next quarter's withholding tax, mark an **X** in box 21b. **An overpayment of withholding tax cannot be applied to UI amounts due.**

Line 22 – Add lines 10 and 20 to calculate your *Total payment due*. Make one remittance (check or money order) payable in U.S. funds to **NYS Employment Contributions and Taxes** for the total payment due. Write your withholding ID number on your remittance.

Change of business information

If you have permanently ceased paying wages, you must indicate that this is the final return by entering the date of the final payroll. A final Form NYS-45 must be filed within 30 days of the date on which you permanently ceased paying wages. If applicable, you must also complete the **sold or transferred all or part of your business** section.

Part C – Quarterly employee/payee wage reporting, and withholding information

Part C is used to report quarterly employee wage reporting and withholding information. Every employer liable for New York State UI contributions or for payments in lieu of these contributions (reimbursement of benefits paid to former employees) must report the total UI remuneration (as defined in the UI law) paid to each employee each quarter. Employers paying wages or other payments subject to New York State withholding must report the federal gross wages subject to withholding and the total New York State, New York City, and Yonkers tax withheld for each person employed during the calendar quarter you are reporting.

If you are reporting more than five employees in Part C, report the first five employees on page 3. Print additional copies of page 3, to report additional employees. If additional pages are attached enter the number of pages utilized in the section above line 23 titled *Page ___ of ___ Totals from this page only*.

Important: Do not use negative (credit) amounts on Form NYS-45. Do not use minus signs, parentheses, or any other symbols (except for decimal points) in boxes f, g, h, i, and j. To amend wage or withholding information for a previous quarter you must file an amended Form NYS-45 and complete the form in its entirety.

Box a – Enter the number shown on the employee's or payee's Social Security card. Enter the nine numerals without any dashes or slash marks. If the employee/payee does not have a card, they should apply for one by completing federal Form SS-5, *Application for a Social Security Card*.

If the employee/payee does not have a Social Security card, enter the employee's/payee's Taxpayer Identification Number (TIN). If the employee/payee has applied for a card but does not have a number to use in time for filing, enter **Applied for** in box a on paper Form NYS-45. Enter nine zeros if you are filing Form NYS-45 electronically.

Ask the employee/payee to inform you of the number and name as they are shown on the Social Security card when it is received. Then correct your previous report by filing an amended Form NYS-45 showing the employee's/payee's Social Security number.

Boxes b, c, and d – Enter the name of each employee/payee, listing the last name in box b, the first name in box c, and the middle initial in box d.

Box e – If you are reporting regular wages, you must enter **R** in box e. If you are reporting other wages, you must write **O** in box e. *Other wages* include earnings such as dismissal or severance payments and the first six months of sick pay benefits. *Other wages* also include pension and annuity distributions (reported on federal Form 1099-R) and gambling winnings if you withheld New York State, New York City, or Yonkers income tax. For more information on other wages, see Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*.

Box f – Enter the total UI remuneration paid to each employee this quarter. Include all wages paid this quarter prior to any deductions and without regard to the UI wage base. You may report dollars and cents or round to whole dollars; however, you must be consistent for all employees. Calculate and enter the total under *Totals from this page only* for box f. **The total must equal Part A, line 1, Total remuneration paid this quarter (except IA7/IA7A annual report filers).** Due to the provisions of FUTA, special rules apply to certain types of payments. Employers who are liable under FUTA must include payments of severance pay and the first six months of sick pay and identify by entering **O** in Part C, box e.

Nonprofit organizations, governmental entities, Native American tribes, and other employers not liable under FUTA are not required to report severance pay and the first six months of sick pay.

All employers that pay wages to daytime students in elementary and secondary schools should report the wage payments as regular gross wages on Form NYS-45.

Quarterly wage and withholding totals – You are required to report, **each calendar quarter**, federal gross wages subject to withholding and the total amount of New York State, New York City, and Yonkers tax withheld for **every** employee paid during the calendar quarter you are reporting. This information is reported on Form NYS-45, Part C, boxes g, h, i, and j. **The total amount for all employees in box h, i, and j should equal the amount reported on Form NYS-45, Part B, line 13 and Part C, line 24 for the same quarter.**

Payers of other payments who withheld New York State, New York City, or Yonkers income tax must also complete boxes a through e and g through j in the calendar quarter that the other payments were made and tax was withheld.

Box g – Enter the total of federal gross wages or other payments subject to withholding, prior to any allocation, paid to every individual employed at any time during the calendar quarter.

For governmental employees, also include in box g any taxable 414(h) retirement contributions and any IRC § 125 amounts from a New York City flexible benefits program.

In the case of an annuity, enter the total gross distribution for the quarter. You may report dollars and cents or round to whole dollars; however, you must be consistent for all employees.

Box h – Enter the total amount of New York State tax withheld for every individual employed at any time during the quarter. In the case of other payments, enter the total amount of New York State tax withheld from the distribution or payment made in that quarter. You may report dollars and cents or round to whole dollars; however, you must be consistent for all employees.

Box i – Enter the total amount of New York City tax withheld for every individual employed at any time during the quarter. In the case of other payments, enter the total amount of New York City tax withheld from the distribution or payment made in that quarter. You may report dollars and cents or round to whole dollars; however, you must be consistent for all employees.

Box j – Enter the total amount of Yonkers tax withheld for every individual employed at any time during the quarter. In the case of other payments, enter the total amount of Yonkers tax withheld from the distribution or payment made in that quarter. You may report dollars and cents or round to whole dollars; however, you must be consistent for all employees.

Page totals (each page) – Add the *Total UI remuneration paid this quarter* (box f) reported on that page and enter the total in box f of the Page Totals line. Add the *Gross federal wages or distribution* (box g) reported on that page and enter the total in box g of the Page Totals line. Add the *Total NYS tax withheld* (box h) reported on that page and enter the total in box h of the Page Totals line. Add the *Total NYC tax withheld* (box i) reported on that page and enter the total in box i of the Page Totals line. Add the *Total Yonkers tax withheld* (box j) reported on that page and enter the total in box j of the Page Totals line.

Line 23 (first page only) – Add the totals of all pages for *Total UI remuneration paid this quarter* (box f) and enter total in box f of line 23. Add the totals of all pages for *Gross federal wages or distribution* (box g) and enter total on line 23, box g. Add the totals of all pages for *Total NYS tax withheld* (box h) and enter total in box h of line 23. Add the totals of all pages for *Total NYC tax withheld* (box i) and enter total in box i of line 23. Add the totals of all pages for *Total Yonkers tax withheld* (box j) and enter total in box j of line 23.

Line 24 (first page only) – Total of all withholding tax withheld. Add the totals of New York State (box h), New York City (box i), and Yonkers (box j) tax withheld entered on line 23 and also enter the amount on line 13.

Amending Part C – Quarterly employee/payee wage reporting and withholding information

If you determine an error was made in the employee wage and withholding information reported on a previously filed Form NYS-45, Form NYS-45-X, or Form NYS-45-ATT, correct that information on an amended Form NYS-45, mark the *Amended return* box and indicate the quarter and tax year for the period that you are amending and complete in its entirety. If you are amending *Other wages* information, report these corrections on an amended Form NYS-45; mark the *Amended return* box, indicate the quarter and tax year of the period and complete the form in its entirety.

If your corrections to employee wage and withholding information result in changes to UI information or withholding tax information, or both, reported on the Form NYS-45 or a previously filed Form NYS-45-X for the quarter, also amend this information on an amended Form NYS-45; mark the *Amended return* box, indicate the quarter and tax year of the period and complete the form in its entirety.

To correct errors made in Part C or on a previously filed Form NYS-45-ATT, replace the erroneous values in the existing employee record and fill in the other boxes with the original values. The entire corrected return must be filed together, including Parts A and B and all wage records in Part C, including those that do not have changes.

Important: Do not use negative (credit) money amounts. Do not use minus signs, parentheses, or any other symbols on any part of Form NYS-45.

Signature

After your Form NYS-45 return has been completed, you must sign in the area provided on the bottom of page 3.

This return must be signed by: the individual if the employer is an individual owner; the president, treasurer, or other principal officer if the employer is a corporation; a responsible and duly

authorized member having knowledge of a firm's affairs if the employer is a partnership or other unincorporated organization; or a responsible and duly authorized governmental official, where appropriate. The signature certifies that the information contained in this return is true and correct, and that the remuneration reported represents all remuneration paid during this calendar quarter for employment covered by the law.

If you use a payroll service or a paid preparer, the section on the bottom of the return must be completed by the payroll service or preparer.

Note to paid preparers – When preparing an employer's New York State *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN), if you have one. If you do not have a PTIN, use your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

Mail your return to:

**NYS EMPLOYMENT CONTRIBUTIONS AND TAXES
PO BOX 4119
BINGHAMTON NY 13902-4119**

Private delivery services – See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, §§ 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of Social Security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

See our website (at www.tax.ny.gov) or Publication 54, *Privacy Notification*, for more information.

New York State Unemployment Insurance Law § 537 provides that UI information is confidential and cannot be disclosed except under limited circumstances. UI information regarding an employer, including wage reporting information used by the Department of Labor in administering the unemployment insurance program, may be requested and used for other governmental purposes. These purposes include, but are not limited to, verification of an individual's eligibility for other governmental programs.

Need help?

New York State Department of Taxation and Finance



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Withholding Tax Information Center: 518-485-6654

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD Dial 7-1-1 for the
equipment users New York Relay Service

New York State Department of Labor, Unemployment Insurance (UI) Division

Telephone assistance is available 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

For information on UI rates or registration, call the UI Employer Hotline at: 1-888-899-8810.

To confidentially report employer fraud call our 24 hour toll-free Fraud Hotline: 1-866-435-1499.

For additional UI phone/fax numbers and addresses, see Publication NYS-50, Section 6, *Need help?* or visit the Labor Department's website at dol.ny.gov