

Employer Tax Responsibilities Guide

Payroll & Employer Resources | Guide | Tax year 2026 | Updated October 15, 2026

Questions employers should ask about withholding, deposits, and returns.

Who should use this resource?

Designed for small business readers who want to organize records and prepare informed questions.

What this resource covers

1. Identify payroll taxes that apply to your workforce
2. Confirm deposit schedules using current IRS guidance
3. Reconcile payroll registers to filed returns
4. Document the role of your payroll provider and adviser

How to use it

Work through each item using your own records. Mark items complete as you gather documents or finish a review. Keep original source records securely and check current instructions before filing or paying taxes.

Review checklist

- ☐ Identify payroll taxes that apply to your workforce
- ☐ Confirm deposit schedules using current IRS guidance
- ☐ Reconcile payroll registers to filed returns
- ☐ Document the role of your payroll provider and adviser

Common mistakes to avoid

Do not rely on an earlier year's rule, estimate figures without source documents, or treat this worksheet as an official tax form. Verify current instructions before filing or paying.

Official references

IRS: Publication 15, Employer's Tax Guide: <https://www.irs.gov/forms-pubs/about-publication-15>

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