

RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING

RULE 26

WAGE RECORD REPORTING

- A. All employers are required to report their employee wages on the Quarterly Tax and Wage Report (DET-TX-17). Employers must enter the social security number, name, the total number of weeks for which the employee received pay during the quarter, the total number of hours for which the employee received pay during the quarter and total wages paid to each employee during the quarter in the Wage Report Section of the form. Alternate methods of reporting, such as computer reports, diskettes, or compact discs (CDs) may be used, subject to the approval of the Director. Employers who have twenty-five (25) employees or more are required to file electronically.
- B. Payroll service providers who provide payroll services to twenty (20) or more clients are required to file Quarterly Tax and Wage Reports (DET-TX-17) for their clients electronically.
- C. These reports must be submitted by the last day of the month following the end of each calendar quarter.
- D. All employers will be required to report the hours and weeks worked information beginning with the filing of the Quarterly Tax and Wage Report (DET-TX-17) for fourth quarter of 2007, which is due on or before January 31, 2008.

[Reference to Employment Security Act: Section 28-42-38.1]