

# How to do payroll by hand

The 9-step guide to running payroll like a pro.

## 1. Gather tax information

- ✔ Apply for EIN

## 2. Collect employee withholding certificates

- ✔ Ask independent contractors to fill out Form W-9
- ✔ Ask staff employees to fill out Form W-4

## 3. Determine payroll schedule

- ✔ Decide on a weekly, biweekly, semimonthly, or monthly pay schedule

## 4. Calculate gross pay and withhold deductions

- ✔ Calculate the gross pay by multiplying hours worked by hourly pay
- ✔ Add 1.5x the gross pay for each hour of overtime worked

## 5. Process payroll deductions

- ✔ Subtract pre-tax and statutory deductions
- ✔ Deduct post-tax contributions

## 6. Determine net pay and run payroll

- ✔ Determine each employee's take-home pay
- ✔ Run payroll and pay staff

## 7. Correct payroll mistakes and pay taxes

- ✔ Resolve any errors your staff brings up
- ✔ Verify pay rates, gross and net pay, and staff information
- ✔ Pay state and federal tax agencies

## 8. File and report payroll taxes

- ✔ Deposit federal taxes
- ✔ File state tax reports
- ✔ Pay FUTA unemployment contribution
- ✔ File your annual federal unemployment tax return
- ✔ File your quarterly FICA tax form

## 9. Maintain complete and organized payroll records

- ✔ File all employee information within an organized system
- ✔ Keep all payroll records on file for 3–4 years following employee resignation or termination

# How To Do Manual Payroll

**Jicheng Xie**



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