

Title:

Payroll Wyoming, Unique Aspects of Wyoming Payroll Law and Practice

Word Count:

776

Summary:

Wyoming payroll has some unique aspects and conditions. Some of the details and laws are set out in this article including information concerning: tax withholding and reporting; unemployment insurance taxes and reporting; wage and hour laws; and child support withholding.

Keywords:

Payroll Wyoming, Wyoming payroll, payroll, Wyoming payroll taxes, Wyoming Income Tax, Wyoming payroll withholding, Wyoming payroll service, Wyoming Unemployment Insurance, Wyoming Child Support

Article Body:

Wyoming has no State Income Tax. There for there is no State Agency to oversee withholding deposits and reports. There are no State W2's to file, no supplement wage withholding rates and no State W2's to file.

Not all states allow salary reductions made under Section 125 cafeteria plans or 401(k) to be treated in the same manner as the IRS code allows. In Wyoming cafeteria plans are not taxable for unemployment insurance purposes. 401(k) plan deferrals are taxable unemployment purposes.

Wyoming doesn't have income tax.

The Wyoming State Unemployment Insurance Agency is:

Department of Employment
Unemployment Resources Division
P.O. Box 2760
Casper, WY 82602
(307) 235-3253
<http://wydoe.state.wy.us/>

The State of Wyoming taxable wage base for unemployment purposes is wages up to

\$15,900.00.

Wyoming has optional reporting of quarterly wages on magnetic media.

Unemployment records must be retained in Wyoming for a minimum period of four years. This information generally includes: name; social security number; dates of hire, rehire and termination; wages by period; payroll pay periods and pay dates; date and circumstances of termination.

The Wyoming State Agency charged with enforcing the state wage and hour laws is:

Department of Employment
Labor Standards/Fair Employment Program
6101 Yellowstone Rd.
Room 259C, N. Bldg.
Cheyenne, WY 82002
(307) 777-7261
<http://wydoe.state.wy.us/doe.asp?ID=246>

The minimum wage in Wyoming is \$5.15 per hour.

There is no general provision in Wyoming State Law covering paying overtime in a non-FLSA covered employer.

Wyoming State new hire reporting requirements are that every employer must report every new hire and rehire. The employer must report the federally required elements of:

- Employee's name
- Employee's address
- Employee's social security number
- Employer's name
- Employers address
- Employer's Federal Employer Identification Number (EIN)

This information must be reported within 20 days of the hiring or rehiring. The information can be sent as a W4 or equivalent by mail, fax or

electronically.

There is no penalty for a late report in Wyoming.

The Wyoming new hire-reporting agency can be reached at 800-970-9258 or 307-638-1675 or on the web at www.wy-newhire.com

Wyoming does not allow compulsory direct deposit.

Wyoming requires the following information on an employee's pay stub:

itemized deductions

Wyoming requires that employee be paid no less often than on regular paydays; semimonthly for railroads, mines, refineries, oil and gas production, factories, mills.

Wyoming requires that the lag time between the end of the pay period and the payment of wages earned from 1st-15th, pay by 1st of next month; from 16th-end of month, pay by 15th of next month; state employees on direct deposit-wages earned during month pay on last working day of month, for hourly and state university employees, wages earned from 16th of previous month-15th of current month pay on last working day of month; state employees not on direct deposit-paychecks mailed by last working day of month.

Wyoming payroll law requires that involuntarily terminated employees must be paid their final pay with in 5 working days; next regular payday if suspended due to labor dispute or temporarily laid off. Voluntarily terminated employees must be paid their final pay within 5 working days.

There is no provision in Wyoming law concerning paying deceased employees.

Escheat laws in Wyoming require that unclaimed wages be paid over to the state after one year.

The employer is further required in Wyoming to keep a record of the wages abandoned and turned over to the state for a period of 5 years.

Wyoming payroll law mandates no more than \$3.02 may be used as a tip credit.

In the Wyoming payroll law there is no provision covering required rest or meal periods.

Wyoming statute requires that wage and hour records be kept for a period of not less than two years. These records will normally consist of at least the information required under FLSA.

The Wyoming agency charged with enforcing Child Support Orders and laws is:

Child Support Enforcement Program
State Department of Family Services
2300 Capitol Ave.
Hathaway Bldg., 3rd Fl.
Cheyenne, WY 82002-0490
(307) 777-6948
<http://dfsweb.state.wy.us/csehome/cs.htm>

Wyoming has the following provisions for child support deductions:

When to start Withholding? First pay period after service.
When to send Payment? Within 7 days of Payday.
When to send Termination Notice? Within 30 days of termination.
Maximum Administrative Fee? \$5 per payment.
Withholding Limits? Federal Rules under CCPA.

Please note that this article is not updated for changes that can and will happen from time to time.