



Employment Tax Resources

(Please click each heading for more information)

[Employer Tax Withholding Responsibility - YouTube](#)

YouTube video for properly depositing withheld employee taxes to avoid a trust fund recovery penalty.

[Employment Taxes](#)

Understand the various types of taxes you need to deposit and report such as federal income tax, social security and Medicare taxes and Federal Unemployment (FUTA) Tax.

[Electronic Federal Tax Payment System](#)

The Electronic Federal Tax Payment System® is provided free by the U.S. Department of the Treasury. After enrolling and receiving credentials, the system can be used to pay any tax due to the Internal Revenue Service (IRS).

[Employment Taxes and the Trust Fund Recovery Penalty \(TFRP\)](#)

Trust fund taxes are employees' money and held in trust until federal tax deposits are made. This penalty may apply if unpaid trust fund taxes cannot be immediately collected from the business.

[Publication 15 \(Circular E\) Employer's Tax Guide](#)

This publication explains employer tax responsibilities. It explains the requirements for withholding, depositing, reporting, paying and correcting employment taxes.

[Self-Employed Individuals Tax Center](#)

If you are self-employed, the Self-Employed Individuals Tax Center page provides information about your tax obligations.



[Stakeholder Liaison Local Contacts](#)

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Issue Management Resolution System (IMRS): IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](#). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison \(SL\) Local Contacts](#).

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, Reducing Tax Burden on America's Taxpayers](#).