

New employers are required to register with State Withholding Taxing Authorities and Unemployment Insurance Divisions in order to remit payroll taxes and submit employer tax returns to a state. Below are the links for each state to complete the necessary registration(s). Some states offer combined registration for both withholding and unemployment taxes. Those states are indicated below. For those few states that do not have an online option, we noted "paper only". Note: If you have employees working in multiple states, you must register with each state separately.

**STEP ONE – Obtain Account Numbers**

- Click on the states below in which you need to register.
- Create a User ID and Password, and please make note of them.
- Where possible, please list Southwestern Payroll Service Inc. as your Third Party Administrator (TPA). If you need an Agent number or other Southwestern information, please contact us at tax@swpay.com.
- Note: POAs must be signed and returned to SWPay before

**STEP TWO - Obtain Online Access**

- If you register on-line, you should receive your account number within a 24 - 48 hour window.
- Please forward any letters, notices, e-mails or other communication that you receive from the states as quickly as possible.
- SWPay needs the following information to access on-line filing and payment:
  - Access Codes, PIN number, Account numbers, BEN numbers, etc.

STATE	UNEMPLOYMENT	WITHHOLDING
Alabama	<a href="#">Register</a>	<a href="#">Register</a>
Alaska	<a href="#">Register</a>	State Has No Withholding
Arizona	<a href="#">Register</a>	<a href="#">Register</a>
Arkansas	<a href="#">Register</a>	<a href="#">Register</a>
California	<a href="#">Register</a>	Combined Registration
Colorado	<a href="#">Register</a>	Combined Registration
Connecticut	<a href="#">Register</a>	<a href="#">Register</a>
Delaware	<a href="#">Register</a>	Combined Registration
Florida	<a href="#">Register</a>	State Has No Withholding
Georgia	<a href="#">Register</a>	<a href="#">Register</a>
Hawaii	<a href="#">Register</a>	Combined Registration

Idaho	<a href="#">Register</a>	Combined Registration
Illinois	<a href="#">Register</a>	<a href="#">Register</a>
Indiana	<a href="#">Register</a>	<a href="#">Register</a>
Iowa	<a href="#">Register</a>	<a href="#">Register</a>
Kansas	<a href="#">Register</a>	<a href="#">Register</a>
Kentucky	<a href="#">Register</a>	<a href="#">Register</a>
Louisiana	<a href="#">Register</a>	<a href="#">Register</a>
Maine	<a href="#">Register</a>	Combined Registration
Maryland	<a href="#">Register</a>	Combined Registration
Massachusetts	<a href="#">Register</a>	<a href="#">Register</a>
Michigan	<a href="#">Register</a>	<a href="#">Register</a>
Minnesota	<a href="#">Register</a>	<a href="#">Register</a>
Mississippi	<a href="#">Register</a>	<a href="#">Register</a>
Missouri	<a href="#">Register</a>	Combined Registration
Montana	<a href="#">Register</a>	<a href="#">Register</a>
Nebraska	<a href="#">Register</a>	Paper Only: <a href="#">Download</a>
Nevada	<a href="#">Register</a>	State Has No Withholding
New Hampshire	Paper Only: <a href="#">Download</a>	State Has No Withholding
New Jersey	<a href="#">Register</a>	Combined Registration
New Mexico	<a href="#">Register</a>	<a href="#">Register</a>
New York	<a href="#">Register</a>	Combined Registration (also includes NYC and Yonkers)
North Carolina	<a href="#">Register</a>	<a href="#">Register</a>
North Dakota	Paper Only: <a href="#">Download</a>	<a href="#">Register</a>
Ohio	<a href="#">Register</a>	<a href="#">Register</a>
Oklahoma	Paper Only: <a href="#">Download</a>	<a href="#">Register</a>

Oregon	<a href="#">Register</a>	Combined Registration
Pennsylvania	<a href="#">Register</a>	Combined Registration
Rhode Island	<a href="#">Register</a>	Combined Registration
South Carolina	<a href="#">Register</a>	Combined Registration
South Dakota	<a href="#">Register</a>	State Has No Withholding
Tennessee	<a href="#">Register</a>	State Has No Withholding
Texas	<a href="#">Register</a>	State Has No Withholding
Utah	<a href="#">Register</a>	Combined Registration
Vermont	<a href="#">Register</a>	<a href="#">Register</a>
Virginia	<a href="#">Register</a>	Combined Registration
Washington	Paper Only: <a href="#">Download</a>	State Has No Withholding
West Virginia	<a href="#">Register</a>	Combined Registration
Wisconsin	<a href="#">Register</a>	<a href="#">Register</a>
Wyoming	<a href="#">Register</a>	State Has No Withholding