

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	Register	Register
Alaska	Register	State Has No Withholding
Arizona	Register	Register
Arkansas	Register	Register
California	Register	Combined Registration
Colorado	Register	Combined Registration
Connecticut	Register	Register
Delaware	Register	Combined Registration
Florida	Register	State Has No Withholding
Georgia	Register	Register
Hawaii	Register	Combined Registration

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

Oregon	Register	Combined Registration
Pennsylvania	Register	Combined Registration
Rhode Island	Register	Combined Registration
South Carolina	Register	Combined Registration
South Dakota	Register	State Has No Withholding
Tennessee	Register	State Has No Withholding
Texas	Register	State Has No Withholding
Utah	Register	Combined Registration
Vermont	Register	Register
Virginia	Register	Combined Registration
Washington	Paper Only: Download	State Has No Withholding
West Virginia	Register	Combined Registration
Wisconsin	Register	Register
Wyoming	Register	State Has No Withholding