



Rhode Island Department of Revenue

Division of Taxation

ADV 2020-19
EMPLOYER WITHHOLDING

ADVISORY FOR TAX PROFESSIONALS
APRIL 30, 2020

Reminder about deadline for employer withholding tax

Funds must be remitted and returns filed according to schedule

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds businesses and other entities that, despite the coronavirus pandemic (COVID-19), the deadlines remain the same for employers to remit Rhode Island personal income tax withheld from employee paychecks.

Rhode Island – like the federal government and many states – has a pay-as-you-earn income tax system. Under that system, employers are required to withhold a portion of their employees' wages and to periodically turn over those withheld funds, on a regular schedule, to the Division of Taxation.¹ These are amounts that employers have held in trust, by law, for remitting to the State of Rhode Island. While the Division recognizes the strain that taxpayers are experiencing amid the coronavirus pandemic, Rhode Island law prohibits taxpayers from using these trust fund taxes for their own purpose.

Effective January 2020, there are some changes as to how Rhode Island employers, payroll companies, and accounting firms must file and pay withholding taxes to the Rhode Island Division of Taxation. Legislation passed as part of the 2019 budget process created electronic payment and filing requirements for certain employers. In conjunction with the electronic mandates, the Division of Taxation also took the opportunity to simplify the filing and payment frequencies and more align itself with the Internal Revenue Service and a number of other states.

The Division moved to a quarterly return filing (see [Form RI-941](#) and [instructions](#)) and consolidated the daily and quarter-monthly filing frequencies into a weekly frequency. Since the quarterly Form RI-941 filing is now the actual filing of the tax return, the weekly, monthly and quarterly frequencies are now referred to as payment frequencies. For more information, see the Division's [Advisory](#), [FAQs](#), and [2020 withholding tax payment calendar](#).

For purposes of the filing of a withholding return, Form RI-941 is due on a quarterly basis. All taxpayers must submit their returns once a quarter. The returns are due on the last day of the month following each quarter, with the first due date of April 30, 2020. Regardless of how often an employer must remit withholding tax, the return on Form RI-941 is due quarterly. After completing the required filing, if an employer is unable to make a scheduled payment, payment plans are available. For more information about employer withholding tax, call the Division at (401) 574-8941 from 8:30 a.m. to 3:30 p.m. business days or email: Tax.Collections@tax.ri.gov.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, has normal operating hours from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division at (401) 574-8829 or see: <http://www.tax.ri.gov/contact/>.

¹ See Rhode Island General Laws § 44-30-71 ("Requirement of withholding tax from wages"), Rhode Island General Laws § 44-30-76 ("Employer's liability for withheld taxes – Violations – Penalties"), and Regulation 280-RICR-20-55-10 ("Employers' Withholding").