

**RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING**

**RULE 26**

**WAGE RECORD REPORTING**

- A. All employers are required to report their employee wages on the Quarterly Tax and Wage Report (DET-TX-17). Employers must enter the social security number, name and total wages paid to each employee during the quarter in the Wage Report Section of the form. Alternate methods of reporting, such as computer reports, diskettes, or magnetic computer tape may be used, subject to the approval of the Director. Employers who have two hundred (200) employees or more are required to file on magnetic media.
- B. Payroll service providers who provide payroll services to twenty (20) or more clients are required to file Quarterly Tax and Wage Reports (DET-TX-17) for their clients on magnetic media.
- C. These reports must be submitted by the last day of the month following the end of each calendar quarter.

[Reference to Employment Security Act: Section 28-42-38.1]