Payroll migration checklist

Send the export list to the client and the old provider as soon as the switch date is set. Tick the cutover and go-live lines in order.

Client or engagement

Plan the switch

- [ ] Switch date set
  Start of a year or a quarter where possible.
- [ ] Written split of who files the switch quarter and the W-2s
- [ ] Old provider’s notice period and access end date noted

Export before access ends

- [ ] Payroll registers for every pay date of the year
- [ ] Quarterly Forms 941 and state returns filed this year
- [ ] Year-to-date totals per employee and per tax
- [ ] Prior-year Forms W-2, W-3 and Form 940
- [ ] Deposit history and any open IRS or state notices
- [ ] Employee master data and leave balances
- [ ] Recent pay statements as a check on the exports

Collect from the client

- [ ] State withholding and unemployment account numbers
- [ ] Latest state unemployment rate notice
- [ ] Signed Form 8655 for the new provider
- [ ] Direct deposit forms for any employee with missing bank data
- [ ] Social Security card for any SSN that fails validation

Cutover and go-live

- [ ] Employees, rates and deductions loaded
- [ ] Year-to-date wages loaded per employee
- [ ] Parallel run matched employee by employee
- [ ] First live deposit confirmed in EFTPS

- [ ] Net pay confirmed on the payroll bank statement
- [ ] Payroll liabilities in the books tied to the new provider’s report
- [ ] Old provider’s filing authority ended after its last period
- [ ] All exports archived with the employment tax records