

Instructions for preparing the Employer's Quarterly Payroll Report (VEC FC-21), and the Employer's Quarterly Tax Report (VEC FC-20).

NOTE: These forms are web-enabled and may be completed on line using Adobe Reader 5.0, or higher.
When completed print, sign, and mail the forms to:

**If remitting payment: VEC, P.O. Box 1174, Richmond, VA 23218-1174
If no payment is enclosed: VEC, P.O. Box 27483, Richmond, VA 23261-7483**

General Information: These reports are required of all employers covered under the Virginia Unemployment Compensation Act. They must be submitted (with any appropriate payment) by the due date, even if no wages were paid during the calendar quarter. A \$75 penalty will be assessed for failure to submit these reports to the Commission by the due date.

Instructions: Use the TAB key to move from field to field on the wage and tax forms. Some information entered on the FC-21 form will automatically be carried forward to proper fields on the FC-20 report. Complete the payroll form first.

FC-21 Payroll Report:

- Place the cursor at the Employer Name & Address field, enter that information, and TAB to the next field.
- Enter your 10-digit VEC account number in the account number field.
- Choose the calendar quarter ending date for this report from the drop-down box, or enter another date in the next field if the date you need is not available in the drop down box.
- Enter the employee social security number. Each employee must have a social security number listed if they earned wages during the quarter.
- Enter the employee name. Enter the first initial, and last name in the proper fields. **UPPER CASE.**
- Enter total wages (before deductions) paid to each employee during the calendar quarter. Wages include: salaries, commissions, bonuses, tips, and the cash value of other remuneration such as gifts. After keying wages for the last employee, hit the ENTER key.
- Total wages will be automatically calculated and entered in the total wages field. This figure will also be carried forward to line B-1 of the FC-20 report.

Magnetic Media: Employers with 250 or more employees are required to submit their quarterly payroll reports via magnetic media. Those with fewer than 250 employees, but having the capability to file magnetic media are encouraged to do so. To view the magnetic media specifications log on to <http://www.vec.virginia.gov/pdf/disks.pdf>