

# INSTRUCTIONS FOR COMPLETING PA UC QUARTERLY TAX FORMS

## GENERAL INFORMATION

For assistance with these forms, refer to the listing of Field Accounting Service (FAS) offices on the top half of the page with Form UC-2 or visit our website at [www.uc.pa.gov](http://www.uc.pa.gov). Find the nearest office by clicking on *Employer Services*, center of the page and click on *L&I Home*, upper left of the page. Click on *Services Near You*, bottom right of the page and select the county where your business is headquartered, and scroll down to *UC Employer Tax Services*.

The information on this form is provided for your convenience. It is not an official statement of the PA UC Law (Law). If there is any conflict between this form and the Law, the Law will prevail.

**Due dates.** If a due date falls on a Saturday, Sunday, or legal holiday, the reports will become due on the next business day. Reports and payment are due for each quarter as follows:

Quarter covering Due on or before	Jan, Feb, March April 30	April, May, June July 31	July, Aug, Sep October 31	Oct, Nov, Dec January 31
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**Employer's contribution rate.** The Department's official notification of an employer's contribution rate is the issuance of the contribution rate notice, Form UC-657, UC-657V or UC-657M. Questions concerning the UC contribution rate should be directed to the UC Employer Contact Center toll-free at 1-866-403-6163 or within the Harrisburg area at 717-787-7679. This service center is staffed weekdays 8 a.m. until 4:30 p.m. Eastern Time.

**Employer's account number.** Use this number in all correspondence with the Department regarding PA UC taxes or benefits. If there is no PA UC account number, leave this box blank and provide Federal Identification Number in item 12. Note that a contributory employer's account number consists of 7 digits. Two prefix digits designate the county, the remaining 5 digits are assigned sequentially. An eighth character (R or M) designates a reimbursable employer. In addition, the Department utilizes a "check digit" to ensure the accuracy of the account number. While this is not a part of your account number, it is required on Forms UC-2 and UC-2A.

**Mail report.** Use the enclosed return envelope. If the envelope is missing, mail report to the PA Department of Labor & Industry, Office of Unemployment Compensation Tax Services, PO Box 68568, Harrisburg, PA 17106-8568.

**No wages this quarter.** A report **must be filed** even though there has been no employment and no wages have been paid during the calendar quarter. In this case, enter zero (0) in items 1, 2 and 4 on Form UC-2; Form UC-2A is not required. Sign Form UC-2 and return. Form UC-2B should be completed if PA employment has been permanently discontinued or transferred.

Forms UC-2, UC-2B, UC-2A and UC-2A Supplement provided by the Department or from the Department's website are the only acceptable paper formats. The forms are available at [www.uc.pa.gov](http://www.uc.pa.gov).

**NOTE: Do not file a paper copy of Form UC-2 and/or UC-2A if that form is being submitted using an electronic filing method. This action could result in a duplication of records.**

### Alternative filing methods.

**Internet Filing.** Any employer may file UC reports online and may pay electronically. Visit Pennsylvania's business tax site at [www.etides.state.pa.us](http://www.etides.state.pa.us) for more information.

**Magnetic media.** Any employer may file Form UC-2A by magnetic media. Employers with 250 or more wage entries are **required** to file items 1 through 10 of Form UC-2A by magnetic media or Internet. Noncompliance with this reporting requirement will result in a penalty. (Refer to the following Item 8 for information regarding penalties.) For information on this method of reporting, refer to the Department's website or contact the Office of Information Technology, 651 Boas Street, 3rd Floor Main, Harrisburg, PA 17121-0750, telephone number 717-783-5802.

## PA FORM UC-2, EMPLOYER'S REPORT FOR UNEMPLOYMENT COMPENSATION

**Item 1.** For each month in the calendar quarter, enter the number of all full-time and part-time workers who worked or received wages for the payroll period which included the 12th of the month. Enter zero (0) if there is no employment for the payroll period.

**Item 2.** Enter the total amount of wages, as defined in the Law, paid in this calendar quarter to all employees. This amount should equal the total of all entries on the Form UC-2A. If no wages were paid during the quarter, enter zero (0), sign and return Form UC-2.

**Item 3.** If applicable for the tax year, enter the amount of employee contributions. Calculate the employee contributions by multiplying the employee contribution rate as shown in item 3 by the amount in item 2 (gross wages).

**Item 4.** Enter the amount of taxable wages paid to employees during this quarter. **Do NOT enter exempt wages.** Only the first \$8000 of wages paid to each employee during the calendar year are taxable. An employer may use wages paid by a predecessor employer in the calculation of the taxable wage amount if there was a transfer of the business and the wages were paid to the same employee during the calendar year. Likewise, when a business permanently transfers an employee who was previously reported in another state, those wages reported to the other state may be used for the taxable amount. If there are no taxable wages for this quarter, enter zero (0).

If gross wages paid to 1 employee are: 1<sup>st</sup> qtr \$2500 2<sup>nd</sup> qtr 3000 3<sup>rd</sup> qtr 2700 4<sup>th</sup> qtr 2000 Total gross wage \$10200  
Report taxable wages as follows: 1<sup>st</sup> qtr \$2500 2<sup>nd</sup> qtr 3000 3<sup>rd</sup> qtr 2500 4<sup>th</sup> qtr 0 Total taxable wage \$ 8000

**Item 5.** Multiply the amount in item 4 (taxable wages) by the UC contribution rate shown directly above the name and address. The contribution rate notice, Form UC-657, UC-657V or UC-657M, supercedes the UC contribution rate shown on Form UC-2. Questions concerning your rate should be directed to the UC Employer Contact Center toll-free at 1-866-403-6163.

**Item 6.** Add item 3, employee contributions, and item 5, employer contributions.

**Item 7.** Contributions paid after the due date are subject to an interest charge as provided under Section 308 of the Law (43 P.S. §788). The rate of interest is the greater of 1/12 of the annual rate determined under Section 806 of the fiscal code (72 P.S. §806), or 0.75%, per month or fraction of a month. To compute the amount of accrued interest, multiply the total contributions (item 6) by the applicable rate of interest for the number of full or partial months since the due date. For the current rate of interest, refer to the Department's website.

**Item 8.** Penalties will be charged for reports not postmarked by the due date. A penalty of 10% is assessed on the total contributions due for a quarter. The penalty shall not be less than \$25 or more than \$250 per quarter. To compute the amount of the penalty, multiply the amount of total contribution (item 6) by 10%. If this amount is more than \$25 and less than \$250, enter the amount. If the amount is less than \$25, enter \$25. If the amount is more than \$250, enter \$250.

Penalties will also be charged for noncompliance with the magnetic media reporting requirement and for dishonored payments. Any check or electronic payment dishonored by a bank will be subject to a penalty of 100% of the face value of the check or electronic payment, with a minimum charge of \$10 and a maximum charge of \$100 per occurrence.

**Item 9.** Enter the sum of items 6, 7 and 8. Make check or money order payable to the PA UC Fund. Do not deduct a credit unless authorized by the Department. Any check or electronic payment dishonored by a bank will be subject to a penalty by Law.

**Item 10.** The report must be signed. The signature must be that of the owner, partner, receiver, trustee, administrator, corporate officer or authorized agent. Date the report, show the title and business telephone number of the signer.

**Item 11.** Indicate if you have filed Form UC-2A by paper, Internet or magnetic media.

**Item 12.** Provide Federal Identification Number.

### **PA FORM UC-2B, EMPLOYER'S REPORT OF EMPLOYMENT AND BUSINESS CHANGES**

This form is located on the reverse side of the UC-2 page. Complete it to report any recent change in name, address, location, employment or other information for your business. To change information concerning your designated Power of Attorney, use Form UC-884, which is available online at [www.uc.pa.gov](http://www.uc.pa.gov).

Any change in entity or legal structure, including a transfer from parent to subsidiary or vice versa, requires a new account number. To apply for a new account number, complete Form PA-100, "PA Enterprise Registration Form." Register online at [www.paopenforbusiness.state.pa.us](http://www.paopenforbusiness.state.pa.us) or print Form PA-100.

### **PA FORM UC-2A, EMPLOYER'S QUARTERLY REPORT OF WAGES PAID TO EACH EMPLOYEE**

**Item 1.** Enter the name and telephone number of the individual preparing this report.

**Item 2.** Enter the total number of pages in this report. If using continuation sheets, Form UC-2A is considered page 1.

**Item 3.** Enter the total number of all employees on all pages. Include only employees that have gross wages paid this quarter.

**Item 4.** Enter the plant number, if approved. For additional information about plant number reporting, contact the nearest FAS office.

**Item 5.** Enter the total gross wages for all employees listed on all pages of Form UC-2A or continuation sheets. This amount must agree with the amount entered in item 2 on Form UC-2.

**Item 6.** If you would like the Department to preprint your employees' names and social security numbers on Form UC-2A for the next quarter, fill in this circle.

**Item 7.** Enter the employee's social security number as it appears on their social security card. An employee who does not have a social security account number may obtain one by making application on federal Form SS-5 "Application for Social Security Account Number."

**Item 8.** Enter the employee's first initial, middle initial and last name. Do not write over information. If the employee's name or social security account number is entered incorrectly, line out the incorrect information, and write the correct information on a new line.

**Item 9.** Enter the employee's gross wages. Enter the amount of gross wages paid to each employee during the quarter covered by this report. **Wages must be reported in the quarter in which paid, not in the quarter in which they were earned.**

**Item 10.** Enter the number of calendar weeks in this quarter during which the employee earned remuneration of fifty dollars (\$50) or more. Remuneration includes holiday pay, vacation pay and other earnings as defined in the Law. If there are no credit weeks for an employee during this quarter, enter a zero (0).

**Item 11.** Enter the total gross wages for this page. The total for all sheets should equal item 5 on this report and item 2 on Form UC-2.

**Item 12.** Enter the total number of employees for this page. The total for all sheets should equal item 3 on this report.

**Item 13.** Enter the page number and total number of pages, respectively. When continuation sheets are used, Form UC-2A is page one.

**Continuation sheets.** Form UC-2A Supplement can be obtained online at [www.dli.state.pa.us](http://www.dli.state.pa.us) or from the department. For alternate filing methods, refer to Page 1.

**NOTE: Do not photocopy Form UC-2A for use.**

*Auxiliary aids and services are available upon request to individuals with disabilities. Equal Opportunity Employer/Program*