



CITY OF PHILADELPHIA

Department of Revenue Payroll Service Instructions

These instructions provide the requirements for remitting the Philadelphia Wage Tax for your clients.

Client Registration:

Established City Wage account numbers and filing frequencies should be obtained from your client upon enrollment.

- A client who does not have a City Wage account number can register via the Online Services link of our website at www.phila.gov/revenue
- The Department of Revenue will no longer accept payments that substitute an account number with “applied for”. All payments submitted without an account number will be returned.

Payroll Service Registration:

Information regarding clients that are being added or deleted to your payroll service should be communicated to Registration Services at 215-686-6631 or 215-686-2045. A completed Wage Tax application is required. This application can be completed online via the Online Services link of our website at www.phila.gov/revenue or a hard copy can be faxed to 215-686-6635.

Wage Tax Filing Frequencies:

The filing frequency is based on the Employer’s withholding of the tax as follows:

Wage Tax Withheld	Filing Requirement
Less than \$350 per month	Quarterly
\$350 to \$16,000 per month	Monthly
\$16,000 or more per month	Semi-monthly (if bi-weekly payroll)
\$16,000 or more per month	Weekly

Verifying Account Numbers and Filing Frequencies

A .txt file in the following format: Account-ID Comma Frequency; can be sent to Joette.Wood-Patrick@Phila.Gov . Upon receipt, your client's account numbers and filing frequencies will be compared to our records to identify any discrepancies. A file with the required corrections will be returned to you. Adjusting your records to match the City of Philadelphia's account numbers and filing frequencies will prevent possible non-filer action, as well as, unnecessary interest and penalties against your client.

Coupons and Payments

Coupons and payments should be stacked with the coupon on top and corresponding payment below. If mailed in an envelope rather than a box; you can bind them together, in order, with a rubber band. They should not be paper-clipped individually.

Payment coupons can be created online via the Payment Coupon link of our website at www.phila.gov/revenue.

Non-Payroll Period

A coupon indicating zero tax due must be submitted for any period without payroll. Any period without a filed return will be classified as a non-filer. As a result, court filings and fines will be imposed upon the taxpayer. A coupon can be created online via the Payment Coupon link of our website at www.phila.gov/revenue.

Annual Wage Reconciliation Returns

If you are filing an Annual Wage Tax Reconciliation on behalf of your client; it must reflect the entire year's activity. If you only have record of partial year payroll; inform your client that they must file the return for the entire year. Do not file an annual reconciliation with partial year activity. This return can be filed online via the Online Services link of our website at www.phila.gov/revenue.

Amended Returns

Amended returns should be marked as such; with "Amended" clearly visible at the top of the return. Returns filed online can be amended by accessing the return via Online Services then clicking the "amended return" box at the top of the return.

Weekly Wage Tax Periods - 2008

<u>Period</u>	<u>Inclusive Dates</u>		<u>Due Dates</u>
01	01/01/08	01/05/08	01/09/08
02	01/06/08	01/12/08	01/16/08
03	01/13/08	01/19/08	01/24/08
04	01/20/08	01/26/08	01/30/08
05	01/27/08	02/02/08	02/06/08
06	02/03/08	02/09/08	02/13/08
07	02/10/08	02/16/08	02/21/08
08	02/17/08	02/23/08	02/27/08
09	02/24/08	03/01/08	03/05/08
10	03/02/08	03/08/08	03/12/08
11	03/09/08	03/15/08	03/19/08
12	03/16/08	03/22/08	03/26/08
13	03/23/08	03/29/08	04/02/08
14	03/30/08	04/05/08	04/09/08
15	04/06/08	04/12/08	04/16/08
16	04/13/08	04/19/08	04/23/08
17	04/20/08	04/26/08	04/30/08
18	04/27/08	05/03/08	05/07/08
19	05/04/08	05/10/08	05/14/08
20	05/11/08	05/17/08	05/21/08
21	05/18/08	05/24/08	05/29/08
22	05/25/08	05/31/08	06/04/08
23	06/01/08	06/07/08	06/11/08
24	06/08/08	06/14/08	06/18/08
25	06/15/08	06/21/08	06/25/08
26	06/22/08	06/28/08	07/02/08
27	06/29/08	07/05/08	07/09/08
28	07/06/08	07/12/08	07/16/08
29	07/13/08	07/19/08	07/23/08
30	07/20/08	07/26/08	07/30/08
31	07/27/08	08/02/08	08/06/08
32	08/03/08	08/09/08	08/13/08
33	08/10/08	08/16/08	08/20/08
34	08/17/08	08/23/08	08/27/08

Weekly Wage Tax Periods - 2008			
<u>Period</u>	<u>Inclusive Dates</u>		<u>Due Dates</u>
35	08/24/08	08/30/08	09/04/08
36	08/31/08	09/06/08	09/10/08
37	09/07/08	09/13/08	09/17/08
38	09/14/08	09/20/08	09/24/08
39	09/21/08	09/27/08	10/01/08
40	09/28/08	10/04/08	10/08/08
41	10/05/08	10/11/08	10/16/08
42	10/12/08	10/18/08	10/22/08
43	10/19/08	10/25/08	10/29/08
44	10/26/08	11/01/08	11/05/08
45	11/02/08	11/08/08	11/13/08
46	11/09/08	11/15/08	11/19/08
47	11/16/08	11/22/08	11/26/08
48	11/23/08	11/29/08	12/03/08
49	11/30/08	12/06/08	12/10/08
50	12/07/08	12/13/08	12/17/08
51	12/14/08	12/20/08	12/24/08
52	12/21/08	12/31/08	01/06/09
53	01/01/08	12/31/08	03/02/09

Semi-Monthly Wage Tax Periods - 2008			
Period	Inclusive Dates		Due Dates
54	01/01/08	01/15/08	01/18/08
55	01/16/08	01/31/08	02/05/08
56	02/01/08	02/15/08	02/21/08
57	02/16/08	02/29/08	03/05/08
58	03/01/08	03/15/08	03/19/08
59	03/16/08	03/31/08	04/03/08
60	04/01/08	04/15/08	04/18/08
61	04/16/08	04/30/08	05/05/08
62	05/01/08	05/15/08	05/20/08
63	05/16/08	05/31/08	06/04/08
64	06/01/08	06/15/08	06/18/08
65	06/16/08	06/30/08	07/03/08
66	07/01/08	07/15/08	07/18/08
67	07/16/08	07/31/08	08/05/08
68	08/01/08	08/15/08	08/20/08
69	08/16/08	08/31/08	09/04/08
70	09/01/08	09/15/08	09/18/08
71	09/16/08	09/30/08	10/03/08
72	10/01/08	10/15/08	10/20/08
73	10/16/08	10/31/08	11/05/08
74	11/01/08	11/15/08	11/19/08
75	11/16/08	11/30/08	12/03/08
76	12/01/08	12/15/08	12/18/08
77	12/16/08	12/31/08	01/06/09
78	01/01/08	12/31/08	03/02/09

Monthly Wage Tax Periods - 2008			
Period	Inclusive Dates		Due Dates
79	01/01/08	01/31/08	02/15/08
80	02/01/08	02/29/08	03/17/08
81	03/01/08	03/31/08	04/15/08
82	04/01/08	04/30/08	05/15/08
83	05/01/08	05/31/08	06/16/08
84	06/01/08	06/30/08	07/15/08
85	07/01/08	07/31/08	08/15/08
86	08/01/08	08/31/08	09/15/08
87	09/01/08	09/30/08	10/15/08
88	10/01/08	10/31/08	11/17/08
89	11/01/08	11/30/08	12/15/08
90	12/01/08	12/31/08	01/15/09
91	01/01/08	12/31/08	03/02/09

Quarterly Wage Tax Periods - 2008			
Period	Inclusive Dates		Due Dates
92	01/01/08	03/31/08	04/30/08
93	04/01/08	06/30/08	07/31/08
94	07/01/08	09/30/08	10/31/08
95	10/01/08	12/31/08	02/02/09
96	01/01/08	12/31/08	03/02/09

Wage Tax Scan Line Data


Failure to use the correct period/year in the scan line will result in the incorrect application of the payment and may result in your client receiving non-filer notices.

Field #	Description
1 – 3	Always “333”
4 – 5	01
6 – 11	Due Date (mmddy) (see filing period chart on pgs. 3-5)
12 – 19	Zero filled
20 – 26	Philadelphia Account Number (7 digits)
29 – 49	Zero filled
50 – 53	Period / Year (xxxx) (obtain filing period from chart on pgs. 3-5)
54 – 67	Zero filled
68	Check digit (“mod 10” routine)

To be read by our check processing equipment, the scan line data must meet the following specifications:

1. The data must be in the OCR font.
2. The end of the scan line must be 3/8^{ths} of an inch from the right side of the coupon.
3. The bottom of the scan line data must be 1 inch from the bottom of the coupon.

Sample Tax Coupon

Semi-Monthly Wage Tax		1. TAX DUE PER WORKSHEET, <i>Line 8</i>
AAccount #:	From: 8/01/97	D <input type="text"/>
BTax Type: 01	To: 8/15/97	E <input type="text"/>
CPeriod/Yr: 68/97	GDue Date: 8/20/97	F <input type="text"/>
Signature: _____ <small>I hereby certify that I have examined this return and that it is correct to the best of my knowledge.</small>	Philadelphia Revenue Department P.O. Box 1700 Philadelphia, PA 19105-1700	Make checks payable to: CITY OF PHILADELPHIA
Phone #: _____		
333010620970000000012291940000000000000000000000000000068972830000000000001		

A: Tax Account Number

B: Type Tax

C: Period/Year

D: Tax Due

E: Interest and Penalty Due

F: Total Due

G: Due Date

Mailing Addresses

Annual Wage Tax Reconciliation return for 2007 and W-2's for 2007

Philadelphia Department of Revenue
PO Box 1670
Philadelphia PA 19105-1670

Wage Tax payments

A. Weekly Filers

Philadelphia Department of Revenue
PO Box 1700
Philadelphia PA 19105-1700

B. Monthly & Quarterly Filers

Philadelphia Department of Revenue
PO Box 8040
Philadelphia PA 19105-8040

Refund Petitions

Philadelphia Department of Revenue
Refund Unit
1401 John F. Kennedy Blvd. – Room 580
Philadelphia PA 19102

Change Forms

Philadelphia Department of Revenue
P.O. Box 1410
Philadelphia, PA 19105-1410
Or fax to: 215-686-6635
(If submitting by fax, do not mail this form)

Contact Directory

Tax Registration

Krisinda Martin
Taxpayer Services CCR Supervisor
215-686-2655
Krisinda.Martin@phila.gov

Payment Processing/Coupons

Kathleen McColgan
Payment Processing Assistant Manager
215-686-2058
Kathleen.McColgan@phila.gov

Tax Return Specifications and Samples

Michael Piller
Payment Processing Clerical Supervisor
215-686-6299
Michael.Piller@phila.gov

ROAD or Electronic Funds Transfer

Thomas Scott at 215 686-6582
Toni Curtis-Ford at 215 686-6628
Cheryl Grandy at 215 686-2694
Deadra Jenkins at 215 686-6459
Egovservices@phila.gov

Payroll Service Process

Joette Wood-Patrick
Departmental Payroll Service Liaison
215-686-6230
Joette.Wood-Patrick@phila.gov