

**CITY OF PHILADELPHIA  
DEPARTMENT OF REVENUE**

**2012 APPLICATION FOR  
EMPLOYEE EARNINGS (WAGE) TAX ACCOUNT**

**Your Social Security Number is your Employee Earnings Tax Account Number.  
Do not file this application if Philadelphia wage tax was withheld on all compensation.**

APPLICANT'S NAME		SOCIAL SECURITY NUMBER [ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]	
HOME ADDRESS			
CITY		STATE	ZIP CODE
DAYTIME TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS	
EMPLOYER'S NAME		EMPLOYER'S FEDERAL TAX IDENTIFICATION NUMBER [ ][ ] - [ ][ ][ ][ ][ ][ ]	
EMPLOYER'S ADDRESS			
CITY		STATE	ZIP CODE
EMPLOYER'S TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS	
EMPLOYMENT START DATE [ ][ ] - [ ][ ] - [ ][ ][ ][ ]	ARE YOU STILL EMPLOYED BY THIS EMPLOYER? <input type="checkbox"/> YES <input type="checkbox"/> NO	IF NO, ENTER SEPARATION DATE [ ][ ] - [ ][ ] - [ ][ ][ ][ ]	
<p><i><b>I HEREBY CERTIFY</b> that the statements contained herein and in any supporting schedule or exhibit are true and correct to the best of my knowledge and belief. I understand that if I knowingly make any false statements herein, I am subject to penalties as prescribed by law.</i></p>			
APPLICANT'S SIGNATURE			DATE

**MAIL COMPLETED APPLICATION TO:  
CITY OF PHILADELPHIA  
DEPARTMENT OF REVENUE  
1401 JOHN F. KENNEDY BOULEVARD  
PHILADELPHIA, PA 19102  
TO REGISTER ONLINE GO TO [www.phila.gov/revenue](http://www.phila.gov/revenue)  
TELEPHONE: 215-686-6600   FAX: 215-686-6635**

**Complete this portion if remittance is accompanying this application. Make a check payable to: "City of Philadelphia".**

**Indicate Tax Quarter**

1. JANUARY - MARCH       2. APRIL - JUNE       3. JULY - SEPTEMBER       4. OCTOBER - DECEMBER

1. Taxable Compensation received by a resident of Philadelphia in 2011.....	[ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	. 0 0
2. Multiply Line 1 by .03928.....	[ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	. 0 0
3. Taxable Compensation received by a nonresident of Philadelphia in 2011.....	[ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	. 0 0
4. Multiply Line 3 by .034985.....	[ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	. 0 0
5. Interest and Penalty (See reverse).....	[ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	. 0 0
6. TOTAL DUE (Add Lines 2, 4 and 5).....	[ ][ ]	,	[ ][ ][ ]	,	[ ][ ][ ]	. 0 0

# APPLICATION FOR EMPLOYEE EARNINGS (WAGE) TAX ACCOUNT

To apply online, go to [www.phila.gov/revenue](http://www.phila.gov/revenue).

**Note:** Under Act 48 of 1994, all employers having a place of business in Pennsylvania must withhold City Wage Tax from Philadelphia Residents.

## WHO MUST FILE

**Residents of Philadelphia** who received compensation from which City wage tax was **not** deducted on total wages.

**Non-residents of Philadelphia** who received compensation for services performed in Philadelphia and wage tax was **not** deducted on total wages.

## TAXABLE COMPENSATION

**Gross Compensation** includes wages, commissions, tips, bonuses, severance pay, sick and/or vacation pay, non-cash compensation, and military reserve pay not including active duty. **Pension plan contributions (such as 401k contributions) are subject to wage tax and are not deductible from gross taxable compensation.**

## TAX RETURNS

An annual reconciliation return, due April 15 following the calendar year, will be mailed to you. You must include all applicable W-2 forms with your return. A coupon book containing prepayment coupons for each quarterly payment will be mailed to you separately.

## FILING FREQUENCY

<u>Quarter</u>	<u>Period Covered</u>	<u>Due Date</u>
1	January, February, March	April 30
2	April, May, June	July 31
3	July, August, September	October 31
4	October, November, December	January 31

## INTEREST & PENALTY

**Interest:** Any tax remaining unpaid after the due date will be subject to interest at the rate of 1% (one percent) of the amount of the unpaid tax for each month or fraction of month until paid.

<b>Penalty:</b>	<u>Elapsed Time After Due Date</u>	<u>Rate of Penalty</u>
	1st through 3rd month	1% per month or fraction thereof
	4th through 6th month	2% per month or fraction thereof
	7th through 9th month	3% per month or fraction thereof
	10th through 12th month	4% per month or fraction thereof

Total penalty after 12 months is 30%. Thereafter, interest and penalty will be charged at the rate of 2¼% of the amount of the unpaid tax for each month or fraction thereof.

**Contact Information:** Call 215-686-6600 or send an e-mail to [revenue@phila.gov](mailto:revenue@phila.gov). Applications, tax returns, schedules and instructions are available on our web site at [www.phila.gov/revenue](http://www.phila.gov/revenue). Acrobat Reader is required to view these forms.