



CITY OF PHILADELPHIA

Department of Revenue Payroll Service Instructions

The Department of Revenue created this information packet to provide payroll services with the information required to process client payments timely and accurately. All questions can be directed to the appropriate contact listed on Page 10 of this packet.

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 for one via the Online Service 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 at www.phila.gov/revenue or a hard copy can be faxed to 215-686-6635.

Wage Tax Filing Frequencies:

- Quarterly:** For an employer who withholds less than \$350 Philadelphia wage tax per month.
- Monthly:** For an employer who withholds Philadelphia wage tax in excess of \$350 but less than \$16,000 per month.
- Semi-Monthly:** For an employer with bi-weekly payroll who withholds Philadelphia wage tax of \$16,000 or more per month.
- Weekly:** For an employer who withholds Philadelphia wage tax of \$16,000 or more per month.

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.

Employers with active wage accounts and no Philadelphia wage withholdings should complete a change form to cancel the wage account.

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.

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.

Amended Returns:

Amended returns should be marked as such; with "Amended" clearly visible at the top of the return.

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 on-line at www.ework.phila.gov/revenue

Weekly Wage Tax Periods - 2009			
<u>Period</u>	<u>Inclusive Dates</u>		<u>Due Dates</u>
01	01/01/09	01/03/09	01/07/09
02	01/04/09	01/10/09	01/14/09
03	01/11/09	01/17/09	01/22/09
04	01/18/09	01/24/09	01/28/09
05	01/25/09	01/31/09	02/04/09
06	02/01/09	02/07/09	02/11/09
07	02/08/09	02/14/09	02/19/09
08	02/15/09	02/21/09	02/25/09
09	02/22/09	02/28/09	03/04/09
10	03/01/09	03/07/09	03/11/09
11	03/08/09	03/14/09	03/18/09
12	03/15/09	03/21/09	03/25/09
13	03/22/09	03/28/09	04/01/09
14	03/29/09	04/04/09	04/08/09
15	04/05/09	04/11/09	04/15/09
16	04/12/09	04/18/09	04/22/09
17	04/19/09	04/25/09	04/29/09
18	04/26/09	05/02/09	05/06/09
19	05/03/09	05/09/09	05/13/09
20	05/10/09	05/16/09	05/20/09
21	05/17/09	05/23/09	05/28/09
22	05/24/09	05/30/09	06/03/09
23	05/31/09	06/06/09	06/10/09
24	06/07/09	06/13/09	06/17/09
25	06/14/09	06/20/09	06/24/09
26	06/21/09	06/27/09	07/01/09
27	06/28/09	07/04/09	07/08/09
28	07/05/09	07/11/09	07/15/09
29	07/12/09	07/18/09	07/22/09
30	07/19/09	07/25/09	07/29/09
31	07/26/09	08/01/09	08/05/09
32	08/02/09	08/08/09	08/12/09
33	08/09/09	08/15/09	08/19/09
34	08/16/09	08/22/09	08/26/09

Weekly Wage Tax Periods - 2009			
<u>Period</u>	<u>Inclusive Dates</u>		<u>Due Dates</u>
35	08/23/09	08/29/09	09/02/09
36	08/30/09	09/05/09	09/10/09
37	09/06/09	09/12/09	09/16/09
38	09/13/09	09/19/09	09/23/09
39	09/20/09	09/26/09	09/30/09
40	09/27/09	10/03/09	10/07/09
41	10/04/09	10/10/09	10/15/09
42	10/11/09	10/17/09	10/21/09
43	10/18/09	10/24/09	10/28/09
44	10/25/09	10/31/09	11/04/09
45	11/01/09	11/07/09	11/12/09
46	11/08/09	11/14/09	11/18/09
47	11/15/09	11/21/09	11/25/09
48	11/22/09	11/28/09	12/02/09
49	11/29/08	12/05/09	12/09/09
50	12/06/09	12/12/09	12/16/09
51	12/13/09	12/19/09	12/23/09
52	12/20/09	12/31/09	01/06/10
53	01/01/09	12/31/09	03/01/10

Semi-Monthly Wage Tax Periods - 2009			
Period	Inclusive Dates		Due Dates
54	01/01/09	01/15/09	01/21/09
55	01/16/09	01/31/09	02/04/09
56	02/01/09	02/15/09	02/19/09
57	02/16/09	02/28/09	03/04/09
58	03/01/09	03/15/09	03/18/09
59	03/16/09	03/31/09	04/03/09
60	04/01/09	04/15/09	04/20/09
61	04/16/09	04/30/09	05/05/09
62	05/01/09	05/15/09	05/20/09
63	05/16/09	05/31/09	06/03/09
64	06/01/09	06/15/09	06/18/09
65	06/16/09	06/30/09	07/03/09
66	07/01/09	07/15/09	07/20/09
67	07/16/09	07/31/09	08/05/09
68	08/01/09	08/15/09	08/19/09
69	08/16/09	08/31/09	09/03/09
70	09/01/09	09/15/09	09/18/09
71	09/16/09	09/30/09	10/05/09
72	10/01/09	10/15/09	10/20/09
73	10/16/09	10/31/09	11/04/09
74	11/01/09	11/15/09	11/18/09
75	11/16/09	11/30/09	12/03/09
76	12/01/09	12/15/09	12/18/09
77	12/16/09	12/31/09	01/06/10
78	01/01/09	12/31/09	03/01/10

Monthly Wage Tax Periods - 2009			
Period	Inclusive Dates		Due Dates
79	01/01/09	01/31/09	02/17/09
80	02/01/09	02/28/09	03/16/09
81	03/01/09	03/31/09	04/15/09
82	04/01/09	04/30/09	05/15/09
83	05/01/09	05/31/09	06/15/09
84	06/01/09	06/30/09	07/15/09
85	07/01/09	07/31/09	08/17/09
86	08/01/09	08/31/09	09/15/09
87	09/01/09	09/30/09	10/15/09
88	10/01/09	10/31/09	11/16/09
89	11/01/09	11/30/09	12/15/09
90	12/01/09	12/31/09	01/15/10
91	01/01/09	12/31/09	03/01/10

Quarterly Wage Tax Periods - 2009			
Period	Inclusive Dates		Due Dates
92	01/01/09	03/31/09	04/30/09
93	04/01/09	06/30/09	07/31/09
94	07/01/09	09/30/09	11/02/09
95	10/01/09	12/31/09	02/01/10
96	01/01/09	12/31/09	03/01/10

Wage Tax Scan Line Data

Field #	Description
1 – 3	Always “333”
4 – 5	01
6 – 11	Due Date (mmddy) (see filing period chart on pgs. 2-4)
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. 2-4)
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 $\frac{3}{8}$ ^{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.

Mailing Addresses

Annual Wage Tax Reconciliation returns and W-2's

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

Mail completed change forms to:

City of 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

For payroll service registration contact:

Krisinda Martin
Clerical Unit Supervisor in Taxpayer Services
215-686-2655
Krisinda.Martin@phila.gov

For payment processing contact:

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

Tax return specifications and samples:

Michael Piller
City of Philadelphia Department of Revenue
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102
Michael.Piller@phila.gov

Questions about ROAD or EFT, please contact:

Toni Curtis-Ford at 215 686-6628
Thomas Scott at 215 686-6582
Deadra Jenkins at 215 686-6459
egovservices@phila.gov

Direct questions or concerns regarding the Payroll Service Process to:

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