

**CITY OF PHILADELPHIA  
DEPARTMENT OF REVENUE**

**2004 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 (PRINT)		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: [ ] [ ] - [ ] [ ] - [ ] [ ] [ ] [ ]	
<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>			
APPLICANT'S SIGNATURE			DATE

**MAIL COMPLETED APPLICATION TO:  
CITY OF PHILADELPHIA  
DEPARTMENT OF REVENUE  
1401 JOHN F. KENNEDY BOULEVARD  
PHILADELPHIA, PA 19102  
OR FAX TO: 215-686-6635**

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

**EMPLOYEE QUARTERLY EARNINGS (WAGE) TAX PAYMENT COUPON**

Print name: \_\_\_\_\_

SOCIAL SECURITY NUMBER  
[ ] [ ] [ ] - [ ] [ ] - [ ] [ ] [ ] [ ]

Address: \_\_\_\_\_  
\_\_\_\_\_

<b>Enter Tax Quarter</b>			
1. <input type="checkbox"/> JANUARY - MARCH	3. <input type="checkbox"/> JULY - SEPTEMBER		
2. <input type="checkbox"/> APRIL - JUNE	4. <input type="checkbox"/> OCTOBER - DECEMBER		

1. Taxable Compensation.....
2. **RESIDENTS** tax due (Line 1 times .044625).....
3. **NON-RESIDENTS** tax due (Line 1 times .038801).....
4. Interest and Penalty (See reverse).....
5. **TOTAL DUE** (Add Lines 2, 3 and 4).....

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# APPLICATION FOR EMPLOYEE EARNINGS (WAGE) TAX ACCOUNT

**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 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.**

<u>2004 TAX RATES</u>	
<u>Resident Rate</u>	<u>Non-Resident Rate</u>
4.4625% (.044625)	3.8801% (.038801)

## TAX RETURNS

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

## 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.

**Penalty:**

<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 e-mail to [revenue@phila.gov](mailto:revenue@phila.gov). Applications, tax returns, schedules and instructions are available on web site at [phila.gov/revenue](http://phila.gov/revenue). All forms are in Adobe Acrobat Format and require Acrobat Reader 4.0 or later.