



CITY OF PHILADELPHIA

Department of Revenue Payroll Service Instructions

Effective 1/1/2011, Payroll Services remitting Philadelphia Wage Tax payments for their clients are required to remit these payments electronically by either ACH Credit or Debit. ACH Enrollment applications can be found on the [Electronic Filing](#) page of our website.

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 7 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 Services](#) link of our website at www.phila.gov/revenue.

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:

The filing frequency is determined by the amount of wage tax withheld by the employer according to the following schedule:

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

Please speak with a customer service representative at 215 686-6600 or send an e-mail to revenue@phila.gov to verify your client's filing frequency – if the employer is not set up according to the above guidelines, then you should change the frequency prior to remitting any payments.

Failure to use the correct period and year when remitting your payments will result in the misapplication of your payment, assessment of interest and penalty and/or legal action.

The 2011 Wage Tax Filing Period Charts can be found on pages 3 -5 of this packet. Please visit the [Wage Tax](#) page of our website for prior year Wage Tax Charts.

Non-Payroll Period:

If you do not have payroll for a reporting period, you must submit a zero ACH payment record or visit the [Online Services](#) page of our website to report your NTL (No Tax Liability) indicating no tax due to prevent a non-filer notice. 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. If your employer is not set up for the proper frequency, you should adjust your records to the correct frequency and contact Taxpayer Services at 215-686-6600 to update the account.

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.

Weekly Wage Tax Periods - 2011			
Period	<u>Inclusive Dates</u>		<u>Due Dates</u>
01	01/01/11	01/08/11	01/12/11
02	01/09/11	01/15/11	01/20/11
03	01/16/11	01/22/11	01/26/11
04	01/23/11	01/29/11	02/02/11
05	01/30/11	02/05/11	02/09/11
06	02/06/11	02/12/11	02/16/11
07	02/13/11	02/19/11	02/24/11
08	02/20/11	02/26/11	03/02/11
09	02/27/11	03/05/11	03/09/11
10	03/06/11	03/12/11	03/16/11
11	03/13/11	03/19/11	03/23/11
12	03/20/11	03/26/11	03/30/11
13	03/27/11	04/02/11	04/06/11
14	04/03/11	04/09/11	04/13/11
15	04/10/11	04/16/11	04/20/11
16	04/17/11	04/23/11	04/27/11
17	04/24/11	04/30/11	05/04/11
18	05/01/11	05/07/11	05/11/11
19	05/08/11	05/14/11	05/18/11
20	05/15/11	05/21/11	05/25/11
21	05/22/11	05/28/11	06/02/11
22	05/29/11	06/04/11	06/08/11
23	06/05/11	06/11/11	06/15/11
24	06/12/11	06/18/11	06/22/11
25	06/19/11	06/25/11	06/29/11
26	06/26/11	07/02/11	07/07/11
27	07/03/11	07/09/11	07/13/11
28	07/10/11	07/16/11	07/20/11
29	07/17/11	07/23/11	07/27/11
30	07/24/11	07/30/11	08/03/11
31	07/31/11	08/06/11	08/10/11
32	08/07/11	08/13/11	08/17/11
33	08/14/11	08/20/11	08/24/11

Weekly Wage Tax Periods - 2011			
Period	<u>Inclusive Dates</u>		<u>Due Dates</u>
34	08/21/11	08/27/11	08/31/11
35	08/28/11	09/03/11	09/08/11
36	09/04/11	09/10/11	09/14/11
37	09/11/11	09/17/11	09/21/11
38	09/18/11	09/24/11	09/28/11
39	09/25/11	10/01/11	10/05/11
40	10/02/11	10/08/11	10/13/11
41	10/09/11	10/15/11	10/19/11
42	10/16/11	10/22/11	10/26/11
43	10/23/11	10/29/11	11/02/11
44	10/30/11	11/05/11	11/09/11
45	11/06/11	11/12/11	11/16/11
46	11/13/11	11/19/11	11/23/11
47	11/20/11	11/26/11	11/30/11
48	11/27/11	12/03/11	12/07/11
49	12/04/11	12/10/11	12/14/11
50	12/11/11	12/17/11	12/21/11
51	12/18/11	12/24/11	12/29/11
52	12/25/11	12/31/11	01/05/12
53	1/1/2011 - 12/31/11 (Annual Reconciliation Period)		02/29/12

Semi-Monthly Wage Tax Periods - 2011			
Period	Inclusive Date		Due Date
54	01/01/11	01/15/11	01/20/11
55	01/16/11	01/31/11	02/03/11
56	02/01/11	02/15/11	02/18/11
57	02/16/11	02/28/11	03/03/11
58	03/01/11	03/15/11	03/18/11
59	03/16/11	03/31/11	04/05/11
60	04/01/11	04/15/11	04/20/11
61	04/16/11	04/30/11	05/04/11
62	05/01/11	05/15/11	05/18/11
63	05/16/11	05/31/11	06/03/11
64	06/01/11	06/15/11	06/20/11
65	06/16/11	06/30/11	07/06/11
66	07/01/11	07/15/11	07/20/11
67	07/16/11	07/31/11	08/03/11
68	08/01/11	08/15/11	08/18/11
69	08/16/11	08/31/11	09/06/11
70	09/01/11	09/15/11	09/20/11
71	09/16/11	09/30/11	10/05/11
72	10/01/11	10/15/11	10/19/11
73	10/16/11	10/31/11	11/03/11
74	11/01/11	11/15/11	11/18/11
75	11/16/11	11/30/11	12/05/11
76	12/01/11	12/15/11	12/20/11
77	12/16/11	12/31/11	01/05/12
78	01/01/11	12/31/11	02/29/12

Monthly Wage Tax Periods - 2011		
<u>Period</u>	<u>Month</u>	<u>Due Date</u>
79	January	02/15/11
80	February	03/15/11
81	March	04/15/11
82	April	05/16/11
83	May	06/15/11
84	June	07/15/11
85	July	08/15/11
86	August	09/15/11
87	September	10/17/11
88	October	11/15/11
89	November	12/15/11
90	December	01/17/12
91	January 1 to December 31 (Annual Reconciliation Period)	02/29/12

Quarterly Wage Tax Periods - 2011		
<u>Period</u>	<u>Inclusive Date</u>	<u>Due Date</u>
92	January 1 to March 31	05/02/11
93	April 1 to June 30	08/01/11
94	July 1 to September 30	10/31/11
95	October 1 to December 31	01/31/11
96	January 1 to December 31 (Annual Reconciliation Period)	02/29/12

Mailing Addresses

Annual Wage Tax Reconciliation returns and W-2's

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

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:

Clerical Support Unit in Taxpayer Services
Ph: 215-686-6631, 2045 - Fax: 215 686-6635
Revenue@phila.gov

For payment processing contact:

Kathleen McColgan
Payment Processing Manager
215-686-6484
Kathleen.McColgan@phila.gov

Tax return specifications and samples:

Michael Piller
Forms Processing
Michael.Piller@phila.gov

Questions about ROAD or EFT please contact:

Thomas Scott at 215 686-6582
Toni Curtis-Ford at 215 686-6628
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