

**CITY OF PHILADELPHIA  
DEPARTMENT OF REVENUE**

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

**Your Social Security/ Individual Tax Identification 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/ INDIVIDUAL TAX IDENTIFICATION NUMBER <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
HOME ADDRESS			
CITY		STATE	ZIP CODE
DAYTIME TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS	
EMPLOYER'S NAME		EMPLOYER'S FEDERAL TAX IDENTIFICATION NUMBER <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
EMPLOYER'S ADDRESS			
CITY		STATE	ZIP CODE
EMPLOYER'S TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS	
EMPLOYMENT START DATE <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	ARE YOU STILL EMPLOYED BY THIS EMPLOYER? <input type="checkbox"/> YES <input type="checkbox"/> NO	IF NO, ENTER SEPARATION DATE <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
<b><i>I HEREBY CERTIFY</i></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.			
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**

# **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. To make a current year quarterly payment go to [www.phila.gov/revenue](http://www.phila.gov/revenue) and click "Tax Returns" then "Print Payment Coupon". If you want a paper coupon mailed, contact Taxpayer Services at 215-686-6600.

## **FILING FREQUENCY**

<b><u>Quarter</u></b>	<b><u>Period Covered</u></b>	<b><u>Due Date</u></b>
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 and Penalty (General)**

Effective January 1, 2014, the monthly interest rate is .416% and the penalty rate is 1.25% for all taxes except Liquor and Real Estate.

For tax returns due on or before December 31, 2013 - Failure to pay by the due date will result in the imposition of interest and penalty. The tax remaining unpaid after the due date is subject to interest at the rate of 1% per month or fraction of each month until paid. The unpaid tax is also subject to penalty at rates that increase incrementally in accordance with the following table:

<b>Elapsed Time after Due Date</b>	<b>Rate of Penalty</b>
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, penalty is charged at the rate of 1 1/4% per month or fraction thereof.

Payments made after the due date that do not include applicable interest and penalty will be automatically pro-rated between principal, interest and penalty.