



## **Official Notification of Employer Withholding Payment Frequency Change, Effective June 1:**

Effective June 1, 2010, employers that withhold \$20,000 or more annually from employee compensation will be required to remit withheld taxes to the department on a semiweekly basis. Under Act 48 of 2009, employers whose payday falls on a Wednesday, Thursday or Friday will be required to make a deposit of the tax the Wednesday following the payday; if the payday falls on a Saturday, Sunday, Monday or Tuesday, the deposit is due the following Friday. Employers that do not have a payday within a withholding period will not be required to make a deposit. A schedule of the 2010 period ending and administrative due dates, REV-1716, is available on the department's website at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

All employers required to change to semiweekly payment schedules should register to file and make deposits online using e-TIDES. If you are not registered for e-TIDES, do so at [www.etides.state.pa.us](http://www.etides.state.pa.us). Using this free electronic filing method will reduce filing errors. Employers that use the "Multi Import/File Upload" feature in e-TIDES must update the file format to accommodate the semiweekly filing requirements.

If this business utilizes a payroll service provider, it must provide the service provider a copy of this letter.

### **Special Filing Instructions for PA W-3 Quarterly Reconciliation Returns for the Second Quarter, 2010**

- **Semimonthly** -- If the previous payment frequency was semimonthly, all withheld taxes for pay dates June 1-15 must be reported on Line 5, period ending June 15; pay dates June 16-30 must be reported on Line 6, period ending June 30.
- **Monthly** -- If the previous payment frequency was monthly, all withheld taxes for pay dates June 1-30 must be reported on Line 3, period ending June 30.
- **Quarterly** -- If the previous payment frequency was quarterly, all withheld taxes for pay dates June 1-30 must be reported on Line 2, Total PA Withholding Tax.

These special reporting instructions are for second quarter, 2010 PA W-3 Quarterly Reconciliation returns only. The new electronic PA W-3 form for the semiweekly payment frequency will be available on e-TIDES and TeleFile starting with the third quarter, 2010 PA W-3 return.

For additional information about the employer withholding payment frequency change, or to obtain a schedule of payment due dates, visit [www.revenue.state.pa.us](http://www.revenue.state.pa.us) or call 717-787-1064.