

***I am a Pennsylvania employer
and I hired an employee who is
not a resident of Pennsylvania.***

For which state do I withhold tax?

Pennsylvania has reciprocal tax agreements with Indiana, Maryland, Ohio, New Jersey, Virginia and West Virginia. Unless your employee is a resident of one of these states, you should withhold Pennsylvania personal income tax. If you agree not to withhold Pennsylvania tax because your employee is a resident of a reciprocal state, you must withhold that state's tax. For more information on Pennsylvania's reciprocal agreement see the REV-415 Employer Withholding Information Guide.

CONTACT INFORMATION

Online Customer Service Center
www.revenue.pa.gov

Taxpayer Services & Information Center
Personal Taxes: 717-787-8201
Business Taxes: 717-787-1064
e-Business Center: 717-783-6277

1-888-PATAXES (728-2937)

Touch-tone service is required for this automated, 24-hour, toll-free line. Call to order forms or check the status of a personal income tax account, corporate tax account or property tax/rent rebate.

Forms Ordering Message Service
1-800-362-2050

Service for Taxpayers with Special Hearing
and/or Speaking Needs
1-800-447-3020

Call or visit your local
Department of Revenue district office,
listed in the government pages of
local telephone directories.

EMPLOYER WITHHOLDING



About Employer Withholding Taxes:

Employers are required to withhold PA personal income tax at a flat rate of 3.07 percent of compensation from resident and nonresident employees earning income in Pennsylvania. This rate remains in effect unless you receive notice of a change from the Department of Revenue.

For detailed information on employer withholding, see the REV-415 Employer Withholding Information Guide. Forms can be found on the Department of Revenue’s website at www.revenue.pa.gov.

Definition of an employer:

An employer is any individual, partnership, association, corporation, government body or other entity that is required under the Internal Revenue Code to withhold federal income tax from wages paid to an employee. If the person for whom an individual performs or performed services does not have control of the payment of wages for such services, the person having control of the payment of such wages is also an employer.

How can I obtain an Employer Identification Number (EIN)?

The Internal Revenue Service (IRS) issues EINs. You may obtain an EIN by completing Form SS-4, Application for Employer Identification Number, available at www.irs.gov or by calling 1-800-829-3676.

How can I obtain an employer withholding account number?

An employer required to withhold PA personal income tax must first obtain an EIN from the IRS, then register with the Department of Revenue.

Businesses may register for employer withholding accounts from the Department of Revenue, satisfy business registration requirements through the Department of State and register for unemployment compensation accounts from the Department of Labor and Industry online at www.pabizonline.com or by completing the PA-100 Enterprise Registration Form. The form is available at www.revenue.pa.gov and from Revenue’s Forms Ordering Service, 1-800-362-2050.

What are the due dates for filing and paying employer withholding?

Payment frequencies are established based upon the amount of tax withheld per quarter, according to the following parameters:

Tax Withheld	Payment Frequency
\$0.00 - \$299.99	Quarterly
\$300 - \$999.99	Monthly
\$1,000 - \$4,999.99	Semi-monthly
\$5,000 or more	Semi-weekly

A due date reminder card (REV-1716) is available on the department’s website at www.revenue.pa.gov or by calling 1-800-362-2050. E-TIDES filers may request email reminders be sent to them five business days before each tax due date by selecting “Due Date Reminders” within e-TIDES.

How can employers file returns and remit the tax withheld?

Employers can use the departments e-TIDES website to file returns and remit employer withholding payments, or TeleFile, a toll-free telephone filing system 1-800-748-8299. Employers may also file and pay through approved third party software vendors. For a list of vendors visit the department’s website at www.revenue.pa.gov. The department accepts

electronic payments using ACH debit, ACH credit and credit/debit cards. Remitting payments electronically is mandatory for payments over \$1,000. To learn more about electronic filing, visit www.etides.state.pa.us.

If I paid no wages during a quarter, should I still file with the department?

Yes, you must electronically file the PA W3 employer withholding tax return claiming zero wages for the quarter.

Can I submit paper returns?

Paper returns are accepted for the PA W2 wage forms and form REV-1667 W2 Transmittal. Employers filing over 250 W2 wage records must file electronically through e-TIDES. Employers filing less than 250 W2 wage records can remit electronically through e-TIDES or through Telefile if less than 10 W2 wage records.

Unacceptable paper W2 forms:

- All carbon copy W-2 (federal copy D)
- W2’s that are not sized correctly (See below)
- W2’s without field labels (e.g. Employee SSN, EIN, 15, 16 etc.)
- W2’s where data is printed on labels or data is unreadable
- W2’s with a dark background
- Blank W2’s
- Grand – Total pages
- Columnar Listings

Acceptable Paper W2 forms:

- 8 ½ x 5 ½ inches & 8 ½ x 2 ¾ inches
- 8 ½ x 2 ½ inches & 6 ½ x 2 ½ inches
- 4 ¼ x 5 ½ inches & 3 ¾ x 5 inches
- 7 ½ x 2 ¾ inches & 3 ¾ x 5 ¼ inches