

EMPLOYER WITHHOLDING

REV-580 (SU+) 02-23



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 applying for an Employer Identification Number online at www.irs.gov. 📌

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 by completing the Pennsylvania Online Business Tax Registration at mypath.pa.gov. 📌

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

Yes, you must electronically file the Quarterly Withholding Return (W3) claiming zero wages for the quarter. 📌

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

Payment frequencies are established based upon the average 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. myPATH filers may request email reminders be sent to them five business days before each tax due date at mypath.pa.gov. 📌

How can employers file returns and remit the tax withheld?



Employers can use the department's online filing system, myPATH, to file returns and remit employer withholding. 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 mypath.pa.gov. 📌

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Can I submit paper returns?



Paper returns are accepted for the PA W2 wage forms and form REV-1667 Annual Withholding Reconciliation Statement. Employers filing 10 or more W2 wage records must file electronically through myPATH. Employers filing less than 10 W2 wage records can remit electronically through myPATH or mail the records to the department.

✔ Acceptable Paper W2 forms:

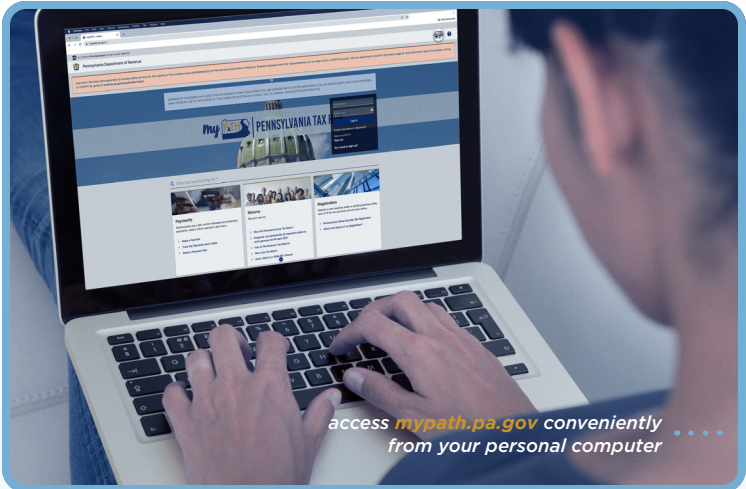
- 8 ½ x 5 ½ inches
- 8 ½ x 2 ¾ inches
- 8 ½ x 2 ½ inches
- 7 ½ x 2 ¾ inches
- 6 ½ x 2 ½ inches
- 4 ¼ x 5 ½ inches
- 3 ¾ x 5 ¼ inches
- 3 ¾ x 5 inches

✘ Unacceptable paper W2 forms:

- All carbon copy W-2 (federal copy D)
- W2's that are not sized correctly (See above)
- 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 ▼

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. ▼



KNOW WHO TO CONTACT

Online Customer Service Center
<https://revenue-pa.custhelp.com>

Taxpayer Services & Information Center
Personal Taxes: 717-787-8201
Business Taxes: 717-787-1064
e-Business Center: ra-btftbusiness@pa.gov

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

For Revenue district office locations and information, visit www.revenue.pa.gov.

