



## **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 semi-weekly basis. Under Act 48 of 2009, affected employers whose payday falls on a Wednesday, Thursday or Friday will be required to make a deposit of the tax on the following Wednesday after the payday; if the payday falls on a Saturday, Sunday, Monday or Tuesday, then the deposit is due on the following Friday.

If your business has been identified as an account that withholds taxes in excess of the \$20,000 annually, you will be required to make deposits of withheld taxes on a semi-weekly basis. A schedule of the 2010 Semi-Weekly Period Ending Dates and Administrative Due Dates, REV-1716, is available on the department's Web site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

### **Semi-weekly schedule examples.**

- An employer that has a semi-weekly deposit schedule -- but pays wages once each month on the last day of the month -- will be required to remit withheld taxes just once a month because wages are paid only once a month. However, the tax payment is due in accordance with the twice-weekly payment schedule.
- An employer that pays wages once a week on Friday will be required to remit withheld taxes once a week on the following Wednesday because wages are paid only once a week. However, the tax payment is due in accordance with the twice-weekly payment schedule.
- An employer who pays wages every other week on Monday will be required to remit withheld taxes every other week on the Friday following the pay date because wages are paid on a bi-weekly basis. However, the tax payment is due in accordance with the twice-weekly payment schedule.

All employers who have a semi-weekly payment schedule should register to file and make deposits online using e-TIDES. Using this free electronic filing method will reduce filing errors on your account. The use of an unapproved paper form or filing method could result in unnecessary filing errors and assessments that may not be resolvable by normal administrative adjustments. If you are not currently registered for e-TIDES, visit [www.etides.state.pa.us](http://www.etides.state.pa.us) and register today.

For more information about the employer withholding payment frequency change or a schedule of payment due dates, visit the department's Online Customer Service Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us) or call 717-787-1064.