pennsylvania
DEPARTMENT OF LABOR & INDUSTRY

INSTRUCTIONS FOR COMPLETING PA UC QUARTERLY TAX FORMS

GENERAL INFORMATION

For assistance with these forms, contact UC Employer Contact Center at 866-403-6163, which is staffed weekly from 8:00 a.m. to 4:30 p.m. Eastern Time or visit our website at **www.uc.pa.gov**.

The information on this form is provided for your convenience. It is not an official statement of the PA UC Law (Law). If there is any conflict between this form and the Law, the Law will prevail.

Due dates. If a due date falls on a Saturday, Sunday, or legal holiday, the reports will become due on the next business day. Reports and payment are due for each quarter as follows:

Quarter covering	Jan, Feb, March	April, May, June	July, Aug, Sep	Oct, Nov, Dec
Due on or before	April 30	July 31	October 31	January 31

Employer's contribution rate. The department's official notification of an employer's contribution rate is the issuance of the contribution rate notice, Form UC-657. Questions concerning the UC contribution rate should be directed to the UC Employer Contact Center at 866-403-6163. This service center is staffed weekdays 8:00 a.m. until 4:30 p.m. Eastern Time.

Employer's account number. Use this number in all correspondence with the department regarding PA UC taxes or benefits. If there is no PA UC account number, leave this box blank and provide Federal Identification Number in item 12. Note that an employer's PA UC account number consists of 7 digits.

Mail report. Use the enclosed return envelope. If the envelope is missing, mail report to the PA Department of Labor & Industry, Office of Unemployment Compensation Tax Services, PO Box 68568, Harrisburg, PA 17106-8568.

No wages this quarter. A report **must be filed** even though there has been no employment and no wages have been paid during the calendar quarter. In this case, enter zero (0) in items 1, 2 and 4 on Form UC-2; Form UC-2A is not required. Sign Form UC-2 and return. Form UC-2B should be completed if PA employment has been permanently discontinued or transferred.

Forms UC-2, UC-2B, UC-2A and UC-2A Supplement provided by the department or from the department's website are the only acceptable paper formats. The forms are available at **www.uc.pa.gov**.

NOTE: Do not file a paper copy of Form UC-2 and/or UC-2A if that form is being submitted using an electronic filing method. This action could result in a duplication of records.

Filing and payment methods.

Internet Filing. All employers must file UC reports online and may be required to pay electronically. Visit Pennsylvania's UC Management System at **www.uctax.pa.gov** for more information.

Employers with 250 or more wage entries are **required** to file items 1 through 10 of Form UC-2A **electronically**, by file upload, or FTP. Noncompliance with this reporting requirement will result in a penalty. (Refer to the following Item 8 for information regarding penalties.) For information on these methods of reporting, refer to the department's website or contact the UC Employer Contact Center at 866-403-6163.

Employers are required to pay UC contributions electronically if the total liability owed equals or exceeds $5,000 for a payment period. Once the threshold is met, all subsequent payments must also be submitted electronically, even if the amounts due for the subsequent periods are less than $5,000. To make an electronic payment or for more information, refer to **www.uctax.pa.gov**.

PA FORM UC-2, EMPLOYER'S REPORT FOR UNEMPLOYMENT COMPENSATION

Item 1. For each month in the calendar quarter, enter the number of all full-time and part-time workers who worked or received wages for the payroll period which included the 12th of the month. Enter zero (0) if there is no employment for the payroll period.

Item 2. Enter the total amount of wages, as defined in the Law, paid in this calendar quarter to all employees. This amount should equal the total of all entries on the Form UC-2A. If no wages were paid during the quarter, enter zero (0), sign and return Form UC-2.

Item 3. If applicable for the tax year, enter the amount of **employee contributions**. Calculate the employee contributions by multiplying the employee contribution rate as shown in item 3 by the amount in item 2 (gross wages).

Item 4. Enter the amount of taxable wages paid to employees during this quarter. **Do NOT enter exempt wages.** Refer to the **taxable wage base** for Employer Contributions for each calendar year in the chart at end of page 2. An employer may use wages paid by a predecessor employer in the calculation of the taxable wage amount if there was a transfer of the business and the wages were paid to the same employee during the calendar year. Likewise, when a business permanently transfers an employee who was previously reported in another state, those wages reported to the other state may be used for the taxable amount. If there are no taxable wages for this quarter, enter zero (0).

Item 5. Multiply the amount in item 4 (taxable wages) by the UC contribution rate shown directly above the name and address. The contribution rate notice, Form UC-657, supercedes the UC contribution rate shown on Form UC-2 if the rates differ. Questions concerning your rate should be directed to the UC Employer Contact Center at 866-403-6163.

Item 6. Add item 3, employee contributions, and item 5, employer contributions.

Item 7. Contributions paid after the due date are subject to an interest charge as provided under Section 308 of the Law (43 P.S. §788). The rate of interest is the greater of 1/12 of the annual rate determined under Section 806 of the fiscal code (72 P.S. §806), or 1%, per month or fraction of a month. To compute the amount of accrued interest, multiply the total contributions (item 6) by the applicable rate of interest for the number of full or partial months since the due date. For the current rate of interest, refer to the **department's website**.

Item 8. A penalty will be charged for failure to file the required quarterly report timely or in the manner prescribed by the department. The penalty is 15% of the total contributions payable for the quarter, with a minimum of $125 and a maximum of $450.

Penalties will also be charged for noncompliance with the reporting requirement when the number of employees exceeds 250 and for dishonored payments. Any payment dishonored by a financial institution will be subject to a penalty of 10% of the face value of the payment, with a minimum charge of $25 and a maximum charge of $1,000, per occurrence.

Failure to comply with the electronic payment requirement can result in a penalty of 10% of the face value of the payment, up to a maximum of $500 with a minimum of $25 per occurrence.

Item 9. Enter the sum of items 6, 7 and 8. Make check or money order payable to the PA UC Fund. Do not deduct a credit unless authorized by the department. Any payment dishonored by a financial institution will be subject to a penalty by Law.

Item 10. The report must be signed. The signature must be that of the owner, partner, receiver, trustee, administrator, corporate officer or authorized agent. Date the report, show the title and business telephone number of the signer.

Item 11. Indicate if you have filed Form UC-2A by paper, **online**, file upload, or FTP.

Item 12. Provide Federal Identification Number.

PA FORM UC-2B, EMPLOYER'S REPORT OF EMPLOYMENT AND BUSINESS CHANGES

This form is located on the reverse side of the UC-2 page. Complete it to report any recent change in name, address, location, employment or other information for your business.

Any change in entity or legal structure, including a transfer from parent to subsidiary or vice versa, requires a new account number. To apply for a new account number, complete Form PA-100, "PA Enterprise Registration Form." Register online at **www.pa100.state.pa.us** or print Form PA-100.

PA FORM UC-2A, EMPLOYER'S QUARTERLY REPORT OF WAGES PAID TO EACH EMPLOYEE

Item 1. Enter the name and telephone number of the individual preparing this report.

Item 2. Enter the total number of pages in this report. If using continuation sheets, Form UC-2A is considered page 1.

Item 3. Enter the total number of all employees on all pages. Include only employees that have gross wages paid this quarter.

Item 4. Enter the plant number, if approved.

Item 5. Enter the total gross wages for all employees listed on all pages of Form UC-2A or continuation sheets. This amount must agree with the amount entered in item 2 on Form UC-2.

Item 6. If you would like the department to preprint your employees' names and social security numbers on Form UC-2A for the next quarter, fill in this circle.

Item 7. Enter the employee's social security number as it appears on their social security card. An employee who does not have a social security account number may obtain one by making application on federal Form SS-5 "Application for Social Security Account Number."

Item 8. Enter the employee's first initial, middle initial and last name. Do not write over information. If the employee's name or social security account number is entered incorrectly, line out the incorrect information, and write the correct information on a new line.

Item 9. Enter the employee's gross wages. Enter the amount of gross wages paid to each employee during the quarter covered by this report. **Wages must be reported in the quarter in which paid, not in the quarter in which they were earned.**

Item 10. Enter the number of calendar weeks in this quarter during which the employee earned remuneration of one hundred sixteen ($116) or more. Remuneration includes holiday pay, vacation pay, and other earnings as defined in the Law. If there are no credit weeks for an employee during this quarter, enter a zero (0).

Item 11. Enter the total gross wages for this page. The total for all sheets should equal item 5 on this report and item 2 on Form UC-2.

Item 12. Enter the total number of employees for this page. The total for all sheets should equal item 3 on this report.

Item 13. Enter the page number and total number of pages, respectively. When continuation sheets are used, Form UC-2A is page one.

Continuation sheets. Form UC-2A Supplement can be obtained online at **www.uc.pa.gov** or from the department. For alternate filing methods, refer to Page 1.

NOTE: Do not photocopy Form UC-2A for use.

Calendar Year	Taxable Wage Base for Employer Contributions (per employee per year)
2012 and prior	$8,000
2013	$8,500
2014	$8,750
2015	$9,000
2016	$9,500
2017	$9,750
2018 and thereafter	$10,000

Auxiliary aids and services are available upon request to individuals with disabilities.
Equal Opportunity Employer/Program