

# dc paid family leave



OFFICE OF PAID FAMILY LEAVE - TAX DIVISION

## PFL30H

This form is for household employers and for calculation purposes only. Please keep it for your records. The UC30H is used to file wages for both the UI and the PFL programs annually.

FORM ID:  <b>DOES- PFL30H-2019</b>	<b>HOUSEHOLD EMPLOYER ANNUAL CONTRIBUTION AND WAGE REPORT</b>	POSTMARK DATE  (DO NOT USE THIS SPACE)
EMPLOYER ACCOUNT #:	EMPLOYER NAME AND ADDRESS:	FEDERAL EIN:
TAX RATE: 0.62%		TAX YEAR: <b>2019</b>

SEE INSTRUCTIONS ON PAGE 2

1. TOTAL WAGES PAID (See instructions)	\$ _____
2. CONTRIBUTION DUE (Multiply Line 1 by the tax rate of 0.62% (0.0062))	\$ _____
3. APPROVED CREDIT	\$ _____
4. SUBTOTAL (Subtract Line 3 from Line 2)	\$ _____
5. PLUS INTEREST DUE	\$ _____
6. PLUS PENALTY DUE	\$ _____
7. <b>EQUALS</b> TOTAL REMITTANCE AMOUNT (Add lines 4, 5, and 6)	\$ _____

(Make check or money order payable to "DC Treasurer")

### PLEASE NOTE

This form is for calculation purposes only. Please keep it for your records. Please DO NOT send this form with your payment.

The UC30H is used to file wages for both the UI and the PFL programs annually. Failure to file wages on time using the UC30H could result in PFL penalties and interest.

To ensure the timely processing of your wage information and PFL tax payment, the Office of Paid Family leave strongly encourages you to use the Employer Self-Service Portal (ESSP). The portal can be accessed at the following link:

[essp.does.dc.gov](http://essp.does.dc.gov)

Self-employed individuals are required to file a quarterly gross earnings report utilizing either ESSP or the PFL30S form.

## INSTRUCTIONS

Please note that because 2019 was the first year for the District of Columbia's Paid Family Leave tax, there were only three reportable tax quarters (Q2, Q3, and Q4). As a result, you must exclude the wages paid in Q1/2019 from PFL30H, Line 1.

**Line 1: TOTAL WAGES.** Enter the total gross wages paid (before deductions) including the cash value of all remunerations paid in any medium other than cash to all covered employees in the year. For most employers, the amount reported on the PFL30H, Line 1, will not equal the amount reported on the UC30H, ITEM 13, TOTAL WAGES, due to the exclusion of Q1/2019 wages. The amount reported on the PFL30H, Line 1 must never exceed the amount reported on the UC30H, ITEM 13, TOTAL WAGES.

**Line 2: CONTRIBUTION DUE.** Amount of PFL taxes owed to DOES. Multiply the amount in Line 1 by 0.0062. Example: \$100,000 (Line 1) \* 0.0062 = \$620 (Line 2).

**Line 3: APPROVED CREDIT.** The amount of your approved credit that will be applied toward your PFL contribution due. Credits apply automatically and should be considered prior to penalty and interest calculation.

**Line 4: SUBTOTAL.** Subtract Line 3 from Line 2

Example: An employer has a credit balance of \$100.00. Total wages submitted is \$100,000.00. Upon submission, the total PFL Tax debt = \$620.00 but the amount owed = \$520.00.

**Line 5: INTEREST DUE.** Interest will be assessed at a rate of 1.5% if the contribution due on the report is not paid by the end of the month following the close of the period to which it pertains.

**Line 6: PENALTY DUE.** In addition to interest, a penalty of 10% of the contribution, but not less than \$100.00, will be assessed if wages are not reported timely, or if the contribution due is not paid by the end of the month following the close of the tax period to which it pertains. Separate payments must be made for the PFL tax and for UI tax.

**Line 7: TOTAL REMITTANCE AMOUNT.** Add Lines 4, 5, and 6. Submit PFL tax payment through ESSP [essp.does.dc.gov](https://essp.does.dc.gov). Make check or money order payable to "DC Treasurer". You must include your employer account number and the year on your check or money order. **DO NOT send cash** or the PFL30H with your payment.

**Mail PFL Tax Payment** to the lockbox address:

DC Government Paid Family Leave  
P.O. Box 98269  
Washington, DC 20090