

dc paid family leave



OFFICE OF PAID FAMILY LEAVE - TAX DIVISION

PFL30

This form is for calculation purposes only. Please keep it for your records. The UC30 is used to file wages for both the UI and the PFL programs quarterly.

FORM ID: DOES-PFL30	EMPLOYER QUARTERLY CONTRIBUTION AND WAGE REPORT	POSTMARK DATE (DO NOT USE THIS SPACE)
EMPLOYER ACCOUNT #:	EMPLOYER NAME AND ADDRESS:	FEDERAL EIN:
TAX RATE: 0.62%		QUARTER ENDING:

SEE INSTRUCTIONS ON PAGE 2

1. TOTAL WAGES PAID (This quarter, to all covered workers - same amount reported on UC30, Line 2)	\$ _____
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. EQUALS 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 UC30 is used to file wages for both the UI and the PFL programs quarterly. Failure to file wages on time using the UC30 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

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

INSTRUCTIONS

Line 1: TOTAL WAGES PAID. 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 quarter. If you paid no wages in this quarter, enter “0”. For most employers, the amount reported on the PFL30, Line 1, will equal the amount reported on the UC30, Line 2, for the same quarter.

Note for Excepted Employees: The amount reported on the PFL30, Line 1 must never exceed the amount reported on the UC30, Line 2 for the same quarter. If the amount reported on the PFL30, Line 1 is less than the amount reported on the UC30, Line 2, you must submit documents in compliance with DOES’ employer guidance for excepted employees. See “Process for Determining Employee Exceptions from PFL Coverage” available at: does.dc.gov/page/dc-paid-family-leave. Employers who report a lower number on the PFL30, Line 1 than on the UC30, Line 2, due to claiming employee exceptions, and whose request for employee exceptions is denied by DOES, could be subject to interest and penalties on the difference in the amount paid.

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 quarter 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 quarter to which it pertains. Separate payments must be made each quarter for PFL taxes and for UI taxes.

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

Mail PFL Tax Payment to the lockbox address:

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