

GENERAL INFORMATION

For assistance with these forms, contact Employer Tax Services at 866-403-6163, which is staffed weekly from 7:30 a.m. to 4:00 p.m. Eastern Time or visit our website at www.uc.pa.gov.

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

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 seven numeric 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.

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.

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 who are unable to comply with the electronic filing requirements may request a temporary waiver to submit paper Forms UC-2 and UC-2A at www.uc.pa.gov.

Payment Methods.

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. Employers who are unable to comply with the electronic payment requirements may request a temporary waiver to submit a paper remittance.

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. Wages associated with these pay periods need not be paid during the calendar quarter being reported on the PA form UC-2. For example, an employer who has a bi-weekly payroll with pay period of 9/9/2021 – 9/22/2021, the September employment count on the PA Form UC-2 for 3rd quarter 2021 (as well as the BLS Multiple Worksite Report survey) would be based on the count of full and part time employees who were on the payroll during the 9/9/2021 – 9/22/2021 pay period, even if the wages for this pay period were paid out on 10/05/2021 (thereby reported on the 4th quarter 2021 PA Form UC-2).

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, supersedes the UC contribution rate shown on Form UC-2 if the rates differ.

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 be charged for noncompliance with the mandatory electronic filing requirement unless an approved waiver is in place for the quarter/year 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.

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 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 5. 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 6. 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 7. 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 8. 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 9. Enter the total gross wages for this page. The total for all sheets should equal item 4 on this report and item 2 on Form UC-2.

Item 10. Enter the total number of employees for this page. The total for all sheets should equal item 3 on this report.

Item 11. 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.

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

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.

Calendar Year	Taxable Wage Base for Employer Contributions (per employee per year)
2018 and thereafter	\$10,000

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