

dc paid family leave



OFFICE OF PAID FAMILY LEAVE - TAX DIVISION

PFL30S

This form is intended only for Self-Employed Individuals (SEI) with limited internet access. SEIs with internet access should utilize our online tax platform, the Employer Self-Service Portal (ESSP) at essp.does.dc.gov. ESSP serves as a fast and convenient filing method for required wage reports and for making PFL tax payments.

FORM ID: DOES-PFL30S	SEI Quarterly Contribution and Gross Earnings Report	FEDERAL EIN:
EMPLOYER ACCOUNT NUMBER (EAN):	EMPLOYER NAME AND ADDRESS:	Postmark Date: (Leave Blank)
TAX RATE: dcpaidfamilyleave.dc.gov/tax-calculators		QUARTER/YEAR:
INSTRUCTIONS ON PAGE 2		
1. TOTAL Gross Earnings (Quarterly Gross Earning from Self-Employment) _____ 2. Quarterly PFL Tax Rate (%) PFL tax rate is variable. See website for applicable quarterly rate. _____ 3. CONTRIBUTION AMOUNT Multiply Line 1, by quarterly PFL tax rate. _____ 4. APPROVED CREDIT (if applicable) _____ 5. SUBTOTAL (Reduce Line 3 by amount on Line 4) _____ 6. PLUS INTEREST DUE (if applicable) _____ 7. PLUS PENALTY DUE (if applicable) _____ 8. EQUALS TOTAL REMITTANCE AMOUNT (Add lines 5, 6, and 7) _____ (Make line 8 check or money order payable to "DC Treasurer")		
Certification		
I CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT AND ANY GROSS EARNINGS REPORTED/ATTACHED HERE ARE TRUE AND CORRECT AND THAT NO EXPENSES HAVE BEEN DEDUCTED FROM THE GROSS EARNINGS REPORTED.		
Full Name:	Title:	
Telephone:	Date:	Signature:

INSTRUCTIONS

Line 1: TOTAL GROSS EARNINGS. The amount reported on the PFL30S, Line 1 should be for the calendar quarter for which you are filing and must never include net earnings (earnings from self-employment after expenses have been deducted). Enter the total earnings, before expenses, from all "trade or business" activities conducted for more than 50% of the time in the District of Columbia as a sole proprietor, an independent contractor, a partnership, or a single member LLC that has not opted to be treated as a corporation for tax purposes. If you had no earnings from self-employment for this quarter, enter "\$0.0".

Line 2: QUARTERLY TAX RATE. The PFL tax rate can be found on our website:
<https://dcpaidfamilyleave.dc.gov/tax-calculators/>

Line 3: CONTRIBUTION AMOUNT. To determine the amount of PFL taxes owed to DOES, multiply Line 1 by the applicable quarterly PFL tax rate. Example: \$100,000 in gross earnings (Line 1) multiplied by a Quarterly Tax Rate of .26% (.0026) (Line 2) = \$260 Contribution Amount.

Line 4: 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. Credits are most often the result of a PFL tax overpayment or waiver/appeal. You may contact DOES to determine if your account has any approved credit.

Line 5: SUBTOTAL. Reduce Line 3 amount by amount in line 4.
Example: An employer has approved credit in the amount of \$100.00 (Line 4) and a Line 3 Contribution Amount of \$260. To calculate subtotal, subtract the Approved Credit Amount (Line 4) from the Contribution amount (Line 3) or under this fact pattern, \$260 (Line 3) - \$100 (Line 4) = \$160.

Line 6: 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 7: 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.

Line 8: TOTAL REMITTANCE AMOUNT. Add Lines 5, 6, and 7. 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 718269
Philadelphia, PA 19171

Mail PFL30S (This Form) to DOES Headquarters

Office of Paid Family Leave Tax Division, 3rd Floor
4058 Minnesota Avenue, N.E.
Washington, DC 20019

DOES PFL-30S Rev. 10/2022