

dc paid family leave



OFFICE OF PAID FAMILY LEAVE - TAX DIVISION

PFL30

This Paid Family Leave (PFL) tax payment form may only be used by covered employers with five or fewer employees and where internet access is limited. All employers are encouraged to utilize our online tax platform, the Employer Self-Service Portal (ESSP) at essp.does.dc.gov. ESSP serves as a convenient filing method for required wage reports and for tax payments. It can be utilized for PFL purpose and for obligations due to the Office of Unemployment Compensation.

FORM ID: DOES-PFL30	EMPLOYER QUARTERLY TAX REPORT	FEDERAL EIN:
EMPLOYER ACCOUNT NUMBER (EAN):	EMPLOYER NAME AND ADDRESS:	QUARTER/YEAR:
TAX RATE: dcpaidfamilyleave.dc.gov/tax-calculators		

INSTRUCTIONS ON PAGE 2

- TOTAL WAGES PAID (This quarter, to all covered workers – same amount reported on UC30, Line 2) _____
 - Quarterly PFL Tax Rate (%)
PFL tax rate is variable. See [website](#) for applicable quarterly rate. _____
 - CONTRIBUTION AMOUNT | Multiply Line 1 by Line 2 quarterly PFL Tax Rate. _____
 - APPROVED CREDIT (if applicable) _____
 - SUBTOTAL (Reduce Line 3 by amount on Line 4) _____
 - PLUS INTEREST DUE (if applicable) _____
 - PLUS PENALTY DUE (if applicable) _____
 - EQUALS TOTAL REMITTANCE AMOUNT (Add lines 5, 6, and 7) _____
- (Make line 8 check or money order payable to “DC Treasurer”)

IMPORTANT NOTES

- Your business must separately file a quarterly wage report, the DOES-UC30, with the Office of Unemployment Compensation (OUC) prior to completing this form. This is because the DOES-UC30 is used to report wages for Unemployment Insurance (UI) and for PFL purposes. **Do not** include your employer account number and the quarter/year on your check or money order. Do not send cash.
- This form is useful for PFL tax payment calculation purposes only. Please keep it for your records. **DO NOT** send this form with your payment.
- Domestic household employers who report to OUC on an annualized basis should utilize ESSP or the DOES-PFL30H rather than this DOES-PFL30 form.
- Self-employed individuals (SEIs) are required to file a quarterly gross earnings report utilizing ESSP or the DOES-PFL30S rather than this DOES-PFL30.

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

Line 3: CONTRIBUTION AMOUNT. Amount of PFL taxes owed to DOES before credits, penalties and interest. Multiply the amount in Line 1 by the applicable quarterly PFL tax rate, Line 2. Example: \$100,000 Total Wages (Line 1) * .26% (.0026) = \$260 Contribution Amount (Line 3).

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. To determine the subtotal owed, subtract the amount in Line 4 (Approved Credit) from Line 3 (Contribution Amount). Example: \$260.00 Contribution Amount (Line 3) reduced by \$100.00 of approved credit = \$160 subtotal.

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. Separate payments must be made each quarter for PFL taxes and for UI taxes.

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

DOES PFL-30 Rev. 10/2022