

dc paid family leave



OFFICE OF PAID FAMILY LEAVE - TAX DIVISION

PFL30H

This Paid Family Leave (PFL) tax payment form is intended for qualified employers who report wages to the Office of Unemployment Compensation (OUC) on an annualized basis only. Only use this form if your business employs five (5) or fewer employees and where internet access is limited. All employers, including those who meet the above requirements, 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. The platform can be utilized for PFL purposes and also for tax obligations due to OUC.

FORM ID: DOES-PFL30H	EMPLOYER ANNUAL TAX REPORT	FEDERAL EIN:
EMPLOYER ACCOUNT NUMBER (EAN):	EMPLOYER NAME AND ADDRESS:	TAX YEAR:
TAX RATE: dcpaidfamilyleave.dc.gov/tax-calculators		

INSTRUCTIONS ON PAGE 2

1. TOTAL WAGES PAID AND QUARTERLY TAX RATE	Quarter	Tax Rate	Gross Wages	PFL Tax Amount
Note: PFL tax rate may change (quarterly). See website for tax rate. Enter rate and wages for Q1 - Q4.	Q1			
	Q2			
	Q3			
	Q4			
PFL Tax Total:				
2. APPROVED CREDIT (if applicable)				
3. ADJUSTED SUBTOTAL (Reduce Line 1 Tax Total by amount on Line 2)				
4. PLUS INTEREST DUE (if applicable)				
5. PLUS PENALTY DUE (if applicable)				
6. EQUALS TOTAL REMITTANCE AMOUNT (Add lines 3, 4, and 5)				
(Make line 6 check or money order payable to "DC Treasurer")				

IMPORTANT NOTES

•This form is for calculation purposes only. Please keep it for your records. DO NOT send this form with your payment. Do include your employer account number and the quarter/year on your check or money order. Do not send cash.

INSTRUCTIONS

Line 1: TOTAL WAGES PAID. Enter the total gross wages paid (for each quarter, before deductions) including the cash value of all remunerations paid in any medium other than cash to all covered employees in a quarter. If you paid no wages in a quarter, enter "\$0.00". For most employers, the wage amount reported on this PFL30H, Line 1, will equal the amount reported on the UC30H, Page 1, Line 2, for the same year.

Note for Excepted Employees: The amount reported on the PFL30H, Line 1 must never exceed the amount reported on the UC30H, Page 1, Line 2 for the same year. Alternatively, if the amount reported on the PFL30H, Line 1 is less than the amount reported on the UC30H, 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 PFL30H, Line 1 than on the UC30H, 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 1: QUARTERLY TAX RATE. The PFL tax rate can be found at: <https://dcpaidfamilyleave.dc.gov/tax-calculators/>. The rate is variable and can change on a per-quarter basis. Therefore, enter the appropriate tax rate for each quarter in tax year reported through this form. Enter the tax rate as a percentage (Example: .26%). The form will automatically multiply the tax rate percentage by the total gross wages reported to arrive at PFL Tax Total. Next proceed to Line 2, Approved Credit.

Line 2: APPROVED CREDIT. Enter the amount of approved credit that will be applied toward your PFL contribution due, if applicable. 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. If you do not have any approved credit to report, please enter \$0.00.

Line 3: ADJUSTED SUBTOTAL. Reduce PFL Tax Total (Line 1) by amount on Line 2.
Example: Employer has a Line 1 PFL Tax Total of \$200.00 and a Line 2 Approved Credit of \$100.00. Adjusted Subtotal is equal to PFL Tax Total (\$200.00) - Approved Credit (\$100.00) = \$100.00.

Line 4: INTEREST DUE. Interest will be assessed at a rate of 1.5% per month or fraction thereof from the date the PFL Tax becomes due (April 15) until paid. This amount must be calculated and entered into the Interest Due field above. Alternatively, you may contact DOES to inquire how much to enter on Line 4. If filed on time, Interest Due = \$0.00.

Line 5: PENALTY DUE. In addition to interest, a penalty of 10% of the Total Taxes Due, but not less than \$100.00, will be assessed if wages are not reported timely, or if the contribution due is not paid by April 15. This amount must be calculated and entered into the Penalty Due field above. Alternatively, you may contact DOES to inquire how much to enter on Line 5. If filed on time, Penalty Due = \$0.00.

Line 8: TOTAL REMITTANCE AMOUNT. Add Lines 3, 4, and 5. 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. Also, keep this PFL-30H for your records. Do not mail it with payment.**

Mail PFL Tax Payment to the lockbox address: DC Government Paid Family Leave
P.O. Box 718269
Philadelphia, PA 19171

DOES PFL-30H Rev. 10/2022