

# WTD 2010 EMPLOYER MONTHLY WITHHOLDING

CFD

City of Pittsburgh and School District of Pittsburgh

Rev 09/09

CITY ID	FEDERAL ID
TAX PERIOD	MONTH

Due on or before

Amended Return ( )      Tax Return No Longer Needed ( )

SIGNATURE \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PHONE \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

PREPARER'S NAME \_\_\_\_\_

PREPARER'S PHONE \_\_\_\_\_

I hereby certify, swear and aver that all statements herein are true and correct to the best of my knowledge and belief, being duly apprised of my duty under the law to submit honest and complete information or be subject to the penalties provided by law.

**OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN**

Make name/address corrections above

## USE BLACK INK ONLY ON THIS FORM

	COLUMN A CITY TAX 1%	COLUMN B SCHOOL TAX 2%	COLUMN C NON RESIDENT OF PA OR U.S. 1%
<b>1. ACTUAL TAX WITHHELD</b>			
<b>2. PENALTY and INTEREST</b> Penalty and Interest per month If Applicable	<b>TOTAL 6% - If Applicable</b> City Penalty 5% (0.05) – City Interest 1% (0.01)	<b>TOTAL 5.5% - If Applicable</b> School Penalty 5% (0.05) School Interest 0.5% (.005)	<b>TOTAL 6% - If Applicable</b> City Penalty 5% (0.05) – City Interest 1% (0.01)
<b>3. TOTAL PAYMENTS</b> Add Lines 1 and Line 2			
<b>4. TOTAL REMITTANCE WITH THIS RETURN</b> Add the amounts in line 3, columns A, B & C			
Make check payable to: <b>TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH</b> Mail to: <b>CITY OF PITTSBURGH WAGE TAX – PO BOX 642595 – PITTSBURGH PA 15264-2595</b> A <b>\$30.00</b> fee will be assessed for any check returned from the bank for any reason.			

Has business been sold or discontinued?

If **YES**, a **BUSINESS DISCONTINUATION FORM** must be completed and returned for processing.

Form(s) can be downloaded at [www.city.pittsburgh.pa.us/finance](http://www.city.pittsburgh.pa.us/finance) or call **412-255-2510** to request the form.

## INFORMATION and INSTRUCTIONS

Every employer who expects to withhold or should withhold from employees an aggregate amount of two hundred (\$200.00) or more per month in City or School District of Pittsburgh Earned Income Taxes shall remit the taxes monthly to the City Treasurer, along with the deposit form (WTD) supplied by the Treasurer. Earned Income Taxes withheld from employees for the months of January, February, April, May, July, August, October and November should be filed and paid on or before the **15<sup>th</sup>** day of the following month. Said employer will take credit for these monthly deposits against the filing of quarterly returns (form **WT-1**). Deposits for March (due April 30), June (due July 31), September (due October 31) and December (due January 31) are filed with the quarterly form WT-1.

WTD PAYMENT ENCLOSED	PO BOX 642595	PITTSBURGH PA	15264-2595
WTD NO TAX DUE	414 GRANT ST	PITTSBURGH PA	15219-2476
WTD REFUND	PO BOX 642650	PITTSBURGH PA	15264-2650
WTD TAX DUE-NO PAYMENT	414 GRANT ST	PITTSBURGH PA	15219-2476

## ADDITIONAL INFORMATION & INSTRUCTIONS

**DO NOT WITHHOLD** for employees who are Non-Residents of Pittsburgh and **DO NOT** send those withholdings to the City of Pittsburgh or School District of Pittsburgh. The City of Pittsburgh and School District of Pittsburgh **DO NOT** forward withholdings to any other tax authority. It is your responsibility to send it to the correct municipality

### WHO MUST FILE

Every employer doing business in the City of Pittsburgh is required to withhold the City and School District tax on wages, salaries and other compensation from resident employees. Out of state residents working within the City of Pittsburgh are liable for the City earned income tax. Every employer doing business in the City of Pittsburgh must also withhold the School District of Pittsburgh tax from Mt. Oliver residents. Mt. Oliver residents are not liable for City of Pittsburgh earned income tax. The current rates are shown on the form. The City of Pittsburgh does not authorize you to withhold for Non-Residents of Pittsburgh if they reside in another municipality in Pennsylvania

**EVERY EMPLOYER DOING BUSINESS IN PENNSYLVANIA IS REQUIRED TO COLLECT THE SCHOOL DISTRICT OF PITTSBURGH TAX ON WAGES, SALARIES AND OTHER COMPENSATION FROM EMPLOYEES WHO ARE RESIDENTS OF THE SCHOOL DISTRICT OF PITTSBURGH. THIS MEANS IF YOU HAVE AN OFFICE IN PENNSYLVANIA AND YOU HAVE EMPLOYEES WHO LIVE IN THE SCHOOL DISTRICT OF PITTSBURGH YOU MUST WITHHOLD THE PITTSBURGH SCHOOL TAX AND SEND TO THE SCHOOL DISTRICT OF PITTSBURGH.**

**STATE ACT 187 OF 2004**, which amended the Act of August 24, 1901, P.L. 1135, No. 508 requires that the School District of Pittsburgh to share the Earned Income tax with the City of Pittsburgh as follows: in tax year 2007, one tenth of one per centum (0.1%) to the City, in tax year 2008, two-tenths of one per centum (0.2%) to the City, in tax year 2009, and thereafter, one quarter of one per centum (0.25%) to the City.

### WHEN TO FILE AND PAY

Unless required to file monthly, the employer shall file a return of taxes deducted for each three-month period (quarter) on or before the last day of the month following each three-month period.

**FIRST QUARTER:** January 1 thru March 31 (due April 30)  
**SECOND QUARTER:** April 1 thru June 30 (due July 31)

**THIRD QUARTER:** July 1 thru September 30 (due October 31)  
**FOURTH QUARTER:** October 1 thru December 31 (due January 31)

### MONTHLY FILING INFORMATION

Any employer who withholds or should withhold an aggregate amount of two hundred dollars (\$200) or more per month in City or School District of Pittsburgh earned income taxes shall remit the taxes monthly to the City Treasurer along with a deposit form supplied by the Treasurer. The earned income taxes withheld should be paid on or before the **15<sup>th</sup>** day of each month, for the full calendar month preceding. Said employer will take credit for monthly deposits when filing quarterly returns.

**JANUARY**-due February 15 (WTD) **APRIL**-due May 15 (WTD)  
**FEBRUARY**-due March 15 (WTD) **MAY**-due June 15 (WTD)  
**MARCH**-due April 30 (WT-1) **JUNE**-due July 31 (WT-1)

**JULY**-due August 15 (WTD) **AUGUST**-due September 15 (WTD)  
**SEPTEMBER**-due October 31 (WT-1)

**OCTOBER**-due November 15 (WTD) **NOVEMBER**-due December 15 (WTD)  
**DECEMBER**-due January 31 (WT-1)

To receive or discontinue a monthly deposit form (form WTD) call Taxpayer Services **412-255-2524**.

### PENALTY AND INTEREST INFORMATION

City and School District of Pittsburgh tax laws, ordinances & resolutions stipulate that penalty and interest be charged on all payments made after the due date. Please use the rates printed on each WTD payment voucher. The U.S. Postal service postmark is the date used by the Finance Department to compute penalty and interest and is the only proof of timely filing.

**For a complete list of all Pittsburgh Zip Codes please visit our web site at [www.city.pittsburgh.pa.us/finance](http://www.city.pittsburgh.pa.us/finance)**

**ALL OF:** 15201 – 15203 – 15206 – 15207 – 15211 – 15213 – 15219 – 15222 – 15224 – 15230 – 15232 & 15233  
**ARE IN THE CITY** OF PITTSBURGH AND SCHOOL DISTRICT OF PITTSBURGH. TAX **MUST** BE WITHHELD & SENT TO THE CITY OF PITTSBURGH.

**ALL OF:** 15202 – 15209 – 15215 – 15223 – 15225 – 15228 – 15229 – 15231 – 15236 – 15237 – 15238 – 15239 – 15241  
15242 & 15243

**ARE NOT IN THE CITY** OF PITTSBURGH. **DO NOT** SEND ANY TAX WITHHOLDINGS FOR EMPLOYEES WHO LIVE IN THESE ZIP CODES. IF YOU WITHHOLD FOR THESE EMPLOYEES IT IS YOUR RESPONSIBILITY TO FORWARD THE TAX TO THAT MUNICIPALITY.

If the Zip Code is not above you can fax addresses to be checked to **412-255-6821**. Please include a phone number on your fax in case of questions.