

FILING INSTRUCTIONS

EMPLOYER'S REPORT FOR UNEMPLOYMENT COMPENSATION

Please read the below instructions carefully before filling out the enclosed Employer's Report for U/C. Return your forms to **PMAA U/C Fund** at the **Pennsylvania Municipal Authorities Association, 1000 North Front Suite, Suite 401, Wormleysburg, PA 17043**.

- 1) Mark applicable quarter.
- 2) Note any address changes, if applicable.
- 3) Authorized signature of preparer (signature), telephone number, preparer's title and date prepared, place in appropriate blocks.
- 4) Employer may copy additional report forms and attach to the main report form.
If you develop your own computer-generated form, you must follow the same format as the PMAA provides for you in its preprinted forms.
- 5) **Total Number of Covered Employees** - Enter in each month in the quarter, the total number of covered employees who worked in or who were paid for any part of the pay period. Include employees who already have earned more than the taxable limit in this calendar year. Include all covered employees, who for any part of the quarter reported, worked full-time or part-time, or received pay directly from your Authority for vacations or sick leave. Exclude persons carried on the payrolls, but not paid for the quarter reported.
- 6) **Gross Wages** - The amount to be entered here is the total amount of wages before any amount is withheld for Federal taxes, or other deductions paid in this calendar quarter to all employees for services performed in covered employment. However, that part of the employee's wages paid during the quarter, which is over the **\$9,750** limitation, must be included.
- 7) **Taxable Wages** - The amount to be entered here is the total of wages paid in this calendar quarter, which is taxable and subject to contributions. **Taxable wages** is defined as the total amount of gross wages paid to all employees as described in item #7, except that it shall include only that part of the gross wages within the **first \$9,750** paid to each covered employee during the calendar year.

FOR EXAMPLE:

If gross wages paid to one employee is:

1st Quarter - \$4,000
 2nd Quarter - \$2,000
 3rd Quarter - \$2,500
 4th Quarter - \$2,000
Total \$10,500

Report Taxable Wages:

1st Quarter - \$4,000
 2nd Quarter - \$2,000
 3rd Quarter - \$2,500
 4th Quarter - \$1,250
Total \$9,750

Report Gross Wages:

1st Quarter - \$4,000
 2nd Quarter - \$2,000
 3rd Quarter - \$2,500
 4th Quarter - \$2,000
Total \$10,500

- 8) **Contribution** - Enter the amount of contribution due. Determine this by multiplying **YOUR PERCENTAGE RATE** times the taxable wages amount (Item #7).
- 9) **Total Remittance** - Enter the amount shown in "Contribution Due". **Make remittance by check, payable to P.M.A.A. Unemployment Compensation Fund.**
- 10) **Form Portion** -
 - a.) **DO NOT PROVIDE** the Employee's Social Security Number (NOT REQUIRED-Revised 1/1/2009)
 - b.) Enter Complete Name of the Employee
 - c.) Enter Gross Wages Paid This Quarter (for this employee)
 - d.) Enter Taxable Wages Paid This Quarter (for this employee).
Remember... you only pay on the first \$9,750 per employee, per year.
 *When totaling the Taxable Wage Column(s), it should match the reported Taxable Wage figure.
 - e.) Enter the number of Weeks Worked in that reporting quarter.