



# COMMONWEALTH of VIRGINIA

## Virginia Employment Commission

**Tired of paperwork? We can help!**  
File and pay your Unemployment Insurance tax online.  
It's fast, easy, accurate, and secure!  
[www.vec.virginia.gov](http://www.vec.virginia.gov)

### Employer's Quarterly Tax Report (FC-20)

**Submit with payment to:**  
VEC, P.O. Box 26448, Richmond, VA 23261-6448

**If no payment due, submit to:**  
VEC, P.O. Box 27483, Richmond, VA 23261-7483

To Avoid Penalty File Report By:

Write Legibly  
Within The Boxes

A	1	C	3	2
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Account  
Number:

Federal ID  
Number:

Quarter  
Ending:

**A. Employee Count:** For each month, report the total number of covered employees (full and part-time) who worked during or received pay for any part of the payroll period which includes the 12<sup>th</sup> of the month. If none, report zero (0).

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1<sup>st</sup> Month

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2<sup>nd</sup> Month

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3<sup>rd</sup> Month

**B. 1. Total Wages:** Paid this quarter. Must equal total on payroll. If no wages were paid this quarter and your account is still active, you are required to submit this form, report zero, (0.00) on lines 1 - 4. To request your account be made inactive complete an Employer Account Change Form (FC-20C).

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**2. Excess Wages:** Paid this quarter. Virginia employers are required to pay tax on the first \$8000 of wages per employee in a calendar year. Report here all wages paid this quarter only that are in excess of \$8000 for the calendar year. Line 2 cannot be greater than line 1.

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**3. Wages Subject to Tax:** Line 1 minus line 2.

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**4. Tax Due:** Multiply Line 3 by tax rate of

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**5. Interest:** Multiply Line 4 by .015 per month from due date. (Interest is assessed on tax due at the rate of 1.5% per month or portion of a month from the due date.)

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**6. Penalty:** If Line 1 is greater than zero, add \$100 if filed after due date.

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**7. Other Dues or Credits:** Include additional account credit or due amounts here. To obtain current balance, visit [www.vec.virginia.gov](http://www.vec.virginia.gov).

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**8. Total Due:** Add lines 4-7.

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**9. Amount Enclosed:** Leave blank if no payment enclosed. Do not send cash. Do not staple check to form. All payments MUST be made payable to Virginia Employment Commission and include your VEC account number.

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**C. Certification**

I (or we) certify that the information contained in this report, required by the Virginia Unemployment Compensation Act, is true and correct; and that no part of the tax reported was, or is to be, deducted from the workers' wages.

Owner/Officer Signature

Print Signatory's Name and Title

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Date (MM/DD/YYYY)

Employer's E-mail Address

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Employer's Phone Number

Print Preparer's Name and Title

Preparer's E-mail Address

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Preparer's Phone Number

Equal Opportunity Employer/Program Auxiliary Aids and Services Are Available Upon Request to Individuals with Disabilities  
Most services available at [www.vec.virginia.gov](http://www.vec.virginia.gov) (804) 786-3061