



COMMONLY ASKED QUESTIONS ABOUT SUBMITTING ASSESSMENTS

PAYMENT

1. How do I know if my company is eligible to pay into the paper checkoff program?

As a **Domestic Manufacturer**, you are required to pay an assessment if you manufacture 100,000 short tons or more of paper and paper-based packaging combined in a calendar year in the United States.

As an **Importer**, you are required to pay an assessment if you import 100,000 short tons or more of paper and paper-based packaging combined from outside the United States for sale in the United States as a principal or as an agent, broker, or consignee of any person who manufactures paper and paper-based packaging outside the United States for sale in the United States, and you are listed in the import records as the importer of record for such paper and paper-based packaging.

If an entity is a manufacturer and an importer, such entity's combined quantity of paper and paper-based packaging manufactured and imported during a fiscal year will count towards the 100,000 short ton assessment/exemption.

2. What is considered “paper and paper-based packaging” for the purpose of paying assessments?

The term paper and paper-based packaging covers four segments of the paper industry: printing and writing paper (except for newsprint); kraft packaging paper (used for products like grocery bags and sacks); containerboard (used to make shipping containers and related products); and paperboard (used for food and beverage packaging, tubes, and other miscellaneous products). Carbonless paper, tissue paper and newsprint are NOT assessed.

Paper and paper-based packaging means:

1. Printing, writing and related paper, which is coated or uncoated paper that is subsequently converted into products used for printing, writing and other communication purposes, such as file folders, envelopes, catalogues, magazines and brochures. Printing, writing and related paper includes thermal paper but does not include carbonless paper;
2. Kraft packaging paper, which is coarse unbleached, semi-bleached or fully bleached grades of paper that are subsequently converted into products such as packaging papers, grocery bags, multiwall sacks, waxed paper and other products;

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3. Containerboard, which is all forms of linerboard and medium that is used to manufacture corrugated boxes, shipping containers and related products; and
4. Paperboard, which is solid bleached kraft board, recycled board and unbleached kraft board that is subsequently converted into a wide variety of end uses, including folding boxes, food and beverage packaging, tubes, cans, and drums, and other miscellaneous products. Paperboard does not include construction-related products such as gypsum wallboard facings and panel board.

3. What is the assessment rate?

The rate of assessment is \$.35 cent a short ton. The assessment is on the roll of paper and paper-based packaging manufactured or imported, except for the assessment for cut-size printing and writing paper imported or made by domestic manufacturers prior to leaving the manufacturer's mill, which is on cut-size paper. Importers must convert kilograms to short tons using the following formula: kilograms x .00110231 = short tons x \$.35 cent per short ton.

4. Who collects the assessment and what is the timing and what are my payment options?

The Paper and Packaging Board collects the quarterly assessments from the paper and paper-based packaging manufacturers and importers. Domestic manufacturers and importers are required to pay assessments by ACH electronically via Automated Clearing House (ACH) or, in certain cases, by check, and email the corresponding paperwork called the "[*Manufacturer/Importer Quarterly Report*](#)" to assessments@paperandpackaging.org no later than the 30th calendar day of the month following the end of the quarter, in which the paper and paper-based packaging was manufactured or imported (TABLE I).

If a company is paying the assessment by check, it needs to be mailed to the Paper and Packaging Board lock box: *Paper and Packaging Board, P.O. Box 77171, Dept. 0465, Memphis, TN 38177.*

TABLE I

Quarters	Months Covered	Assessment Due Date
Quarter 1	January, February and March	April 30
Quarter 2	April, May and June	July 30
Quarter 3	July, August and September	October 30
Quarter 4	October, November and December	January 30



6. What is the penalty for late payments?

When a manufacturer or importer fails to pay the assessment within 60 calendar days of the date it is due (no later than the 30th calendar day of the month following the end of the quarter in which the paper and paper-based packaging was manufactured or imported or 90 days total), the Board will impose a one-time late payment charge of 10% of the assessments due before interest charges have accrued. In addition to the late payment, a manufacturer or importer is charged 1½% interest per month on the outstanding balance. Such interest will continue to accrue monthly until the outstanding balance is paid to the board. If payments are still not resolved in a timely manner, a manufacturer or importer may be subject to actions under federal debt collection procedures.

EXEMPTION FROM ASSESSMENTS

1. How does my company apply for a Certificate of Exemption?

Manufacturers/importers may apply to the Board for the “[Application for Exemption From Assessment](#)” prior to the start of the fiscal year. Manufacturers/importers must certify that they will manufacture/import less than 100,000 short tons of paper and paper-based packaging during the upcoming year. Upon receipt of an application for exemption, the Board will determine whether an exemption may be granted. The Board may request past manufacturing/ import data to support the exemption request. The Board will issue, if deemed appropriate, a certificate of exemption to the eligible manufacturer/importer. It is the responsibility of the manufacturer/importer to retain a copy of the certificate of exemption.

2. What if my company claimed an exemption, but it was later determined that my company produced or imported 100,000 short tons or more of paper and paper-based packaging?

Manufacturers and importers that received an exemption certificate from the Board but manufactured or imported 100,000 short tons or more of paper and paper-based packaging during the year exempted must pay the Board the quarterly assessments owed on the quantity manufactured or imported within 30 calendar days after the end of the year and submit a “[Manufacturer/Importer Quarterly Report](#)” for each of the 4 quarters of the year exempted.

REFUND OF ASSESSMENTS

1. How does my company request a refund if my company produced or imported less than 100,000 short tons of paper and paper-based packaging for the recently completed calendar year?

Manufacturers and Importers that manufactured/imported less than 100,000 short tons for the recently completed calendar year of paper and paper-based packaging are *required* to complete the “[Application for Refund for Assessment Paid](#)” form.



2. How does my company request a refund if it can demonstrate mid-calendar year their company isn't going to meet the 100,000 short ton threshold?

During Covid-19, the board made a hardship provision that allows companies to submit a certificate exemption form and supporting documentation. If accepted, P+PB will not collect assessments for the remainder of the calendar year. Companies will still be *required* to report quarterly but won't make any further payments. P+PB would return previous payments made in the calendar year exempted upon receiving a company's 4th quarter assessment report and total tons for the year.

FOR FURTHER ASSISTANCE AND INFORMATION

If you have any questions or need assistance, please contact Brenna Demetriou at (703) 935-2194 or by email at assessments@paperandpackaging.org.