# NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT

**Read Instruction Sheets A and B before completing this report.**

- **Residents and non-residents of Philadelphia must complete this report to calculate deductible employee business expenses. Certain non-residents must complete this report to calculate non-taxable compensation.**
- **If wage tax was overwithheld by your employer, do not file this return. File the Employee Wage tax Refund Petition.**

EMPLOYER

PLACE OF EMPLOYMENT

SOCIAL SECURITY NUMBER

___ - __ - ____

EMPLOYER FEDERAL IDENTIFICATION NUMBER
(From Form W-2)

__ - _____

IF PARTIAL YEAR: From_____ To_____

**COMPUTATION OF NON-TAXABLE COMPENSATION AND/OR ALLOWABLE EXPENSES FOR EMPLOYEES PAID ON A SALARY BASIS**

1. **GROSS SALARY**.....1. ___,___,___.00

A. Number of compensated days/hours.....1A. _____ Days/Hours

B. Compensated non-workdays/hours (Total of vacation, holiday and sick days/hours).....1B. _____ Days/Hours

C. Number of actual workdays/hours. (Line 1A minus 1B).....1C. _____ Days/Hours

D. Number of actual days/hours worked outside Philadelphia in 1C.....1D. _____ Days/Hours

E. Percentage of time worked outside Philadelphia (Line 1D ÷ 1C).....1E. __ %

F. Non-taxable compensation earned outside of Philadelphia (Line 1 X Line 1E).....1F. ___,___,___.00

G. Deductible non-reimbursed employee business expenses from Worksheet Line 3, Instruction Sheet B.....1G. ___,___,___.00

H. Non-taxable income and or deductible employee business expenses (Line 1F + Line 1G).....1H. ___,___,___.00

**COMPUTATION OF NON-TAXABLE COMPENSATION AND/OR ALLOWABLE EXPENSES FOR EMPLOYEES PAID ON A COMMISSION BASIS**

2. **GROSS COMMISSION**.....2. ___,___,___.00

A. Total sales.....2A. ___,___,___.00

B. Sales outside of Philadelphia.....2B. ___,___,___.00

C. Percentage of sales outside of Philadelphia. (Line 2B ÷ Line 2A).....2C. __ %

D. Non-taxable commissions earned outside of Philadelphia (Line 2 X Line 2C).....2D. ___,___,___.00

E. Deductible non-reimbursed employee business expenses from Worksheet Line 3, Instruction Sheet B.....2E. ___,___,___.00

F. Non-taxable income and/or deductible employee business expenses (Line 2D + Line 2E).....2F. ___,___,___.00

3. **TOTAL NON-TAXABLE COMPENSATION** (Add lines 1H and Line 2F. **Enter here and on Line 2 of the return**.....3. ___,___,___.00

4. **NET TAXABLE COMPENSATION** (Line 1 plus Line 2 **MINUS** Line 3) **Residents enter Line 4 on Page 1, Line 4; Non-residents on Page 1, Line 6**.....4. ___,___,___.00