

**NON-RESIDENT EMPLOYEE EARNINGS ALLOCATION
AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES 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	EMPLOYEE SOCIAL SECURITY NUMBER	
PLACE OF EMPLOYMENT	IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____	
	EMPLOYER IDENTIFICATION NUMBER (From Form W-2)	
Read Instruction Sheets A and B before completing this report.	Column A 1/1/2019 to 6/30/2019	Column B 7/1/2019 to 12/31/2019
1. GROSS COMPENSATION FOR EMPLOYEES PAID ON A SALARY BASIS per FORM W-2	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 1. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 1A from Line 1)	.00	.00
2. Computation of taxable compensation and/or allowable expenses		
A. Number of Days/Hours (Include overtime from Line 2C)	Days/Hours	Days/Hours
B. Non-workdays/Hours (Total of weekend, vacation, holiday, sick or any type of leave time)	Days/Hours	Days/Hours
C. Number of actual Workdays/Hours (Base _____ Overtime _____) (Line 2A minus Line 2B)	Days/Hours	Days/Hours
D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C	Days/Hours	Days/Hours
E. Percentage of time worked outside of Philadelphia (Line 2D divided by Line 2C)	%	%
F. Non-taxable gross compensation earned outside of Philadelphia (Line 1B times Line 2E)	.00	.00
G. (i) Total non-reimbursed business expenses pursuant to Income Tax Regulations Section 204	.00	.00
(ii) Multiply amount on Line 2G (i) by the percentage on Line 2E	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 2G (ii) from Line 2G (i))	.00	.00
H. Non-taxable income and/or deductible employee business expenses (Add Line 2F and Line 2G (iii))	.00	.00
3. GROSS COMPENSATION FOR EMPLOYEES PAID ON A COMMISSION BASIS per FORM W-2	.00	.00
A. Non-Taxable Compensation (e.g. Stock Options) included in Line 3. (Must reflect on W-2)	.00	.00
B. Adjusted Gross Compensation (Subtract Line 3A from Line 3)	.00	.00
4. Computation of taxable compensation and/or allowable expenses		
A. Total Sales	.00	.00
B. Sales earned outside of Philadelphia (Income Regulations 209(b))	.00	.00
C. Percentage of sales outside of Philadelphia. (Divide Line 4B by Line 4A.)	%	%
D. Commissions earned outside of Philadelphia. (Multiply Line 3B by 4C.)	.00	.00
E. (i) Total non-reimbursed business expenses pursuant to Income Tax Regulations Section 204	.00	.00
(ii) Multiply amount on Line 4E (i) by the percentage on Line 4C	.00	.00
(iii) Deductible non-reimbursed employee business expenses. (Subtract Line 4E (ii) from Line 4E (i))	.00	.00
F. Non-taxable gross commissions/deductible employee business expenses. (Add Line 4D and Line 4E (iii))	.00	.00
5. TOTAL NON-TAXABLE GROSS COMPENSATION (Add Lines 2H and Line 4F from Columns A and B.) Enter here and on Line 2 of the return.	.00	
6. TAXABLE GROSS COMPENSATION (Line 1B minus Line 2H PLUS Line 3B minus Line 4F) Residents enter Column A on Page 1, Line 4 or 5; Non-residents enter Column A on Page 1, Line 10 or 11. Residents enter Column B on Page 1, Line 7 or 8; Non-residents enter Column B on Page 1, Line 13 or 14.	.00	.00