

TAX YEAR 2021	NON-RESIDENT COVID – EZ REFUND PETITION SALARY/HOURLY (Not to be used by Commissioned Employees)	OFFICE USE ONLY
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Read the instructions for both the Employer as well as the Employee on the reverse side of this form prior to completing this petition. Print or type all information. The completed petition must include:

Attach W-2 showing Federal, State, Medicare and Local wages
Please have employer sign or attach letter on Company letterhead verifying your work outside of Philadelphia due to COVID-19.

EMPLOYEE'S NAME		SOCIAL SECURITY NUMBER		DAYTIME TELEPHONE NUMBER	
HOME ADDRESS			OCCUPATION		
CITY	STATE	ZIP CODE		IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____	
EMPLOYER			EMPLOYER IDENTIFICATION NUMBER (EIN)		
PLACE OF EMPLOYMENT		COLUMN A January 1, 2021 to June 30, 2021		COLUMN B July 1, 2021 to December 31, 2021	
1. Gross Compensation per W-2		.00		.00	
2. Number of workdays.		124 Days		126 Days	
3. Number of workdays outside of Philadelphia.		Days		Days	
4. Percentage of time worked outside of Philadelphia. (Divide Line 3 by Line 2 and round to 4 decimal places.)		%		%	
5. Non-taxable compensation earned outside of Philadelphia (Line 1 times Line 4)		.00		.00	
6. Net Taxable compensation (Line 1 - Line 5)		.00		.00	
7. TAX DUE <u>Non-Resident</u> multiply Line 6, Column A by .035019, and Column B by .034481.		.00		.00	
8. TOTAL TAX DUE (Add Line 7, Column A and B)				.00	
9. Wage tax withheld per W-2				.00	
10. REFUND REQUESTED (Line 9 - Line 8)				.00	

EMPLOYER CERTIFICATION

I certify that the facts shown above supporting employee's claims are correct based on available payroll records. Individuals serving as authorized official signatories should be familiar with employee's time and attendance, as well as applicable Wage Tax Regulations. Income Tax Regulations Section 401 through 404 requires that the employer withhold and allocate wages for tax purposes. General Regulation Section 306 (2) provides that the employer, for and on behalf of the employee, requests the refund.

AUTHORIZED OFFICIAL SIGNATURE <i>(Signature must be clear and legible.)</i>	PRINTED NAME	DAYTIME TELEPHONE NUMBER
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EMPLOYEE CERTIFICATION

I HEREBY CERTIFY that the statements contained herein and in any supporting schedule or exhibit are true and correct to the best of my knowledge and belief. I understand that if I knowingly make any false statements herein, I am subject to such penalties as may be prescribed by City Ordinance.

EMPLOYEE'S SIGNATURE <i>(Signature must be clear and legible.)</i>	DATE
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ELECTRONIC FILING NOW AVAILABLE ON THE PHILADELPHIA TAX CENTER – You can now file this Wage Tax petition at tax-service.phila.gov. You do not need a username and password to file a Wage Tax petition on the Tax Center, simply select “Request a Wage Tax refund” from the front page. Although paper forms are available, we encourage you to file through the Tax Center to avoid delays.

INSTRUCTIONS FOR FILING WAGE TAX REFUND PETITION (Salary and Hourly Employees Only)

You must attach the applicable W-2 indicating Federal, Medicare, State and Local wages to the petition. A separate petition must be filed for each W-2 issued by employers that may have over withheld Wage Tax. Please attach letter from employer, on company letterhead with the dates or time period you were REQUIRED to work remotely.

Eligibility for Wage Tax refunds - For nonresidents, Philadelphia uses a “requirement of employment” test to determine whether Wage Tax withholding is required. This applies to all nonresidents whose base of operations is the employer’s location in Philadelphia. Under this test, a nonresident is exempt from the Wage Tax for the days when the employer *requires* him or her to perform a job outside Philadelphia. **A nonresident who works remotely for the sake of his or her convenience is not exempt from the Wage Tax, even with the employer’s authorization.**

Taxability of Bonuses, Awards, and other similar payments - Bonuses, awards, leave time (vacation, holiday compensation), and incentive payments are subject to Philadelphia Wage Tax. With respect to a non-resident employee working partly outside Philadelphia, the taxpayer can exclude the percentage of time worked outside Philadelphia when the compensation was historically earned.

Example:

A non-resident employee of a Philadelphia-based company was required to work remotely and only worked in the Philadelphia office for 10% of his or her 2020 workdays. To be paid a yearly bonus for the year 2020, the employee must be employed on March 31, 2021, the date the bonuses are paid. Ten percent (10%) of the employee’s bonus is subject to the Wage Tax because the compensation is attributable to the time, he or she worked in Philadelphia during 2020.

2021 TAX RATES

Resident Rates:

January 1, 2021 to June 30, 2021 = 3.8712% (.038712)

July 1, 2021 to December 31, 2021 = 3.8398% (.038398)

Non-Resident Rates:

January 1, 2021 to June 30, 2021 = 3.5019% (.035019)

July 1, 2021 to December 31, 2021 = 3.4481% (.034481)

Statute of Limitations - any claim for refund must be filed within three (3) years from the date the tax was paid, or due, whichever date is later.

Only non-resident employees are eligible for a refund based on work performed outside of Philadelphia. Resident employees are taxable whether working in or out of Philadelphia.

Both the employer and employee must sign the petition for refund. A petition for refund of "erroneously withheld wage tax from an employee must be made by the employer for and on behalf of the employee" (General Regulations Section 306 (2)). The authorizing official signing this form should do so only if they know of the employee's whereabouts as they relate to this petition, as well as an understanding of how this information applies to Sections 401, 402, 403, 404, 405 and 407 of the Philadelphia Income Tax Regulations. These regulations are available at www.phila.gov/revenue.

Partial Year: In the context of this form, a partial year is one in which your liability or status for Wage Tax changes. It could be the result of becoming a resident, starting a new job, terminating a job, etc. In any of these situations you need to indicate the period for which you were liable for Wage Tax with a particular employer.

WAGE TAX REFUND PETITION LINE INSTRUCTIONS

Line 1: Enter your gross compensation (this will generally be the highest compensation figure on Form W-2).

Line 2: If you work partial days in and out of Philadelphia, complete this form using hours, not days. Converting hours into days is not acceptable.

Line 3: This includes number of days mandated to work remotely due to COVID restrictions. Please attach a signed letter on company letter from your employer verifying the dates.

Line 4: Determine the percentage of time worked outside of the city by dividing Line 3 into Line 2.

Line 5: Determine non-taxable compensation earned outside of Philadelphia by multiplying Line 1 times Line 4.

Line 6: Determine the taxable compensation by subtracting Line 5 from Line 1.

Line 7: Figure out the tax for January - June by multiplying column A by .035019, and July - December by .034481.

Line 8: Combine the tax due from Line 7, column A and Line 7, column B.

Line 9: Insert Phila Local wage tax withheld on box 19 of form W2.

Line 10: If Line 9 is higher than Line 8 the difference is your refund, If Line 9 is less than 8 that will be your balance due to the city of Phila and you would be subject to file an Earnings tax return.

Mail completed petition to:

**CITY OF PHILADELPHIA DEPARTMENT OF REVENUE
P.O. BOX 53360
PHILADELPHIA, PA 19105**

For further information you may reach the Revenue Department Refund Unit at:

(215) 686-6574, 6575 or 6578 Fax: (215) 686-6228

Send e-mail to refund.unit@phila.gov

Find previous year forms and instructions us on the web at: www.phila.gov/revenue