ANNUAL RECONCILIATION OF
2023 EMPLOYEE EARNINGS TAX
CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

2023 EARN
DUE DATE: APRIL 15, 2024

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DO NOT FILE THIS RETURN if tax was 100% withheld on all compensation by your employer. If tax was overwithheld by your employer, file the Employee Wage Tax Refund Petition available at **www.phila.gov/revenue** in the forms & documents section.

First Name	MI	Last Name	Taxpayer E-mail Address

Street Address	Apt / Suite	City	State	Zip / Postal Code

Check Box If Applies: ☐ Address Change ☐ Amended Return ☐ Final Return: _ _ _
(add Cease Date)

IF YOU ARE NOT ELIGIBLE FOR PA 40 SCHEDULE SP, YOU ARE NOT ELIGIBLE FOR INCOME-BASED TAXATION AND CANNOT USE LINES 5, 8, 11, OR 14.

1. Gross Compensation received in 2023. Enclose 2023 W-2 form(s)............................ 1.

2. Non-taxable gross compensation from Page 2, Line 5................................ 2.

3. Gross taxable compensation (Line 1 minus Line 2)................................ 3.

4. **Taxable Gross Compensation received by a resident of Philadelphia January 1, 2023 to June 30, 2023**................ 4.

5. **Taxable Gross Compensation, eligible for Income-based Rate, received by a resident of Philadelphia January 1, 2023 to June 30, 2023**.......... 5.

6. Tax Due (Line 4 times .037900 **OR** Line 5 times .01500 if claiming Income-based rate).................... 6.

7. **Taxable Gross Compensation received by a resident of Philadelphia July 1, 2023 to December 31, 2023**................ 7.

8. **Taxable Gross Compensation, eligible for Income-based Rate, received by a resident of Philadelphia July 1, 2023 to December 31, 2023**.................. 8.

9. Tax Due (Line 7 times .037500 **OR** Line 8 times .01500 if claiming Income-based rate)................... 9.

10. **Taxable Gross Compensation received by a nonresident of Philadelphia January 1, 2023 to June 30, 2023**................ 10.

11. **Taxable Gross Compensation, eligible for Income-based Rate, received by a nonresident of Philadelphia January 1, 2023 to June 30, 2023**.......... 11.

12. Tax Due (Line 10 times .034400 **OR** Line 11 times .01500 if claiming Income-based rate).............. 12.

13. **Taxable Gross Compensation received by a nonresident of Philadelphia July 1, 2023 to December 31, 2023**................ 13.

14. **Taxable Gross Compensation, eligible for Income-based Rate, received by a nonresident of Philadelphia July 1, 2023 to December 31, 2023**.......... 14.

15. Tax Due (Line 13 times .034400 **OR** Line 14 times .01500 if claiming Income-based rate).............. 15.

16. Total amount of Tax Due (Add Lines 6, 9, 12 and 15)........................ 16.

17. Philadelphia Wage Tax withheld by employer or credit for taxes paid to local jurisdictions outside of PA. Attach W-2. See Instructions
If Line 17 is greater than Line 16 file an Employee Wage Tax Petition for this amount........... 17.

18. Tax balance due. (Line 16 minus Line 17. Cannot be less than zero)................ 18.

19. Tax that *you*, not your employer, previously paid for 2023. (Not included on W-2 forms)............ 19.

20. **TAX DUE** If Line 18 is greater than Line 19, enter here and in the Tax Due box of the Payment Coupon........................ 20.

21a. If Line 18 is less than Line 19, enter amount to be:
REFUNDED. **Do not file a separate Refund Petition**. Enclose W-2 forms................ 21a.

21b. Amount of overpayment to be *APPLIED* to the 2024 Earnings Tax Return.................. 21b.

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature_____ Date_____ Phone #_____

Preparer Signature_____ Date_____ Phone #_____

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** 1/1/2023 to 6/30/2023	**Column B** 7/1/2023 to 12/31/2023
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. Residents see instructions.	.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 Residents see instructions.	.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

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