

TAX YEAR 2023	WAGE TAX REFUND PETITION SALARY/HOURLY EMPLOYEES (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:

W-2 showing Federal, State, Medicare and Local wages, the Dates and Locations Worksheet, Employer Certification Letter, and Signature of Employee and Employer (digital signature accepted)

PA Schedule UE if claiming expenses on Line 2E. If PA Schedule UE has an entry on Line 15, submit a breakdown of those expenses.

EMPLOYEE'S NAME	SOCIAL SECURITY NUMBER	DAYTIME TELEPHONE NUMBER
HOME ADDRESS	OCCUPATION	
CITY	STATE	ZIP CODE
EMPLOYER		IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____
PLACE OF EMPLOYMENT		EMPLOYER IDENTIFICATION NUMBER (EIN)
	COLUMN A January 1, 2023 to June 30, 2023	COLUMN B July 1, 2023 to December 31, 2023
1. Gross Compensation per W-2	.00	.00
A. Non-Taxable 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	181 Days/1448 Hours	184 Days/1472 Hours
A. Number of Days/Hours (Include overtime from Line 2C)		
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) If computing overtime, see instructions on reverse.	Days/Hours	Days/Hours
D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C. A list of dates and locations when you worked outside of Philadelphia, verified and signed by your employer, is required to be attached. Also provide a copy of Telework Agreement if applicable.	Days/Hours	Days/Hours
E. Percentage of time worked outside of Philadelphia. Divide Line 2D by Line 2C. and round the resulting percentage to 4 decimal places.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %
F. Non-taxable compensation earned outside of Philadelphia (Line 1B times Line 2E)	.00	.00
G. (i) Total non-reimbursed business expenses allowable under Income Tax Regulation Section 204. Please submit Pennsylvania Schedule UE	.00	.00
(ii) Multiply amount on Line G (i) by the percentage on Line 2E	.00	.00
(iii) Deductible non-reimbursed employee business expenses. Subtract Line G (ii) from Line G (i)	.00	.00
H. Non-taxable income and/or deductible employee business expenses Add Line 2F and Line 2G (iii)	.00	.00
3. Net Taxable compensation (Line 1B minus Line 2H)	.00	.00
4. TAX DUE Resident of Philadelphia multiply Line 3, Column A by .037900 and Column B by .037500. Non-Resident of Philadelphia Line 3, Column A by .034400, and Column B by .034400.	.00	.00
5. TOTAL TAX DUE (Add Line 4, Column A and Line 4, Column B.)		.00
6. Wage tax withheld per W-2		.00
7. REFUND REQUESTED (Line 6 minus Line 5)		.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 using only the template provided at phila.gov/wage-tax-refund on company letterhead with the dates or time period you were REQUIRED to work remotely recorded on the provided Dates & Locations Worksheet.

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 2021 workdays. To be paid a yearly bonus for the year 2021, the employee must be employed on March 31, 2022, 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 2021.

2023 TAX RATES

Resident Rates:

January 1, 2023 to June 30, 2023 = 3.7900% (.037900)

July 1, 2023 to December 31, 2023 = 3.7500% (.037500)

Non-Resident Rates:

January 1, 2023 to June 30, 2023 = 3.4400% (.034400)

July 1, 2023 to December 31, 2023 = 3.4400% (.034400)

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 phila.gov/revenue. *Digital signatures accepted.*

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 1A: Enter non-taxable stock options which reflects the amount shown on Form W2 box 14 Code V

Line 1B: Subtract Line 1A from Line 1 to determine adjusted gross compensation

Line 2A: Enter total sales

Line 2B: Enter total sales outside of Philadelphia

Line 2C: Divide Line 2B by Line 2A

Line 2D: Determine the amount of commissions earned outside of Philadelphia. Multiply Line 1B by 2C.

Line 2E (i): Enter total non-reimbursed business expenses allowable.

Line 3: This amount of your compensation is subject to Philadelphia Wage Tax

Line 4: Calculate the tax for January - June AND/OR July - December by the rates indicated on Line 4 of the Refund Petition.

Line 5: Combine the tax due from Line 4, column A and Line 4, column B.

Line 6: Insert Phila Local wage tax withheld on box 19 of form W2.

Line 7: If Line 6 is higher than Line 5 the difference is your refund, If Line 6 is less than 5 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