

Instructions for the Non-resident Wage Tax Refund Petition and Employer Certification Template

Filing your Wage Tax Refund petition online at the Philadelphia Tax Center (**tax-services.phila.gov**) is the fastest way to receive your refund. You do not need a username or password to submit a Wage Tax Refund petition. The site is available on mobile devices, and you can upload digital copies or photos of your documentation to the site. Once you submit online, you'll be able to use the "Where's my refund," search service. Filing on paper will delay the "Where's my refund" search. If you submit a paper application, please allow 30 days *before* looking for the status of your refund on "Where's my refund."

NEW File online to receive your refund through direct deposit. You will be asked for banking information. If you file on paper, you will receive a paper check.

General Information

Eligibility for Wage Tax refunds - For non-residents, Philadelphia uses a "requirement of employment" test to determine whether Wage Tax withholding is required. This applies to all non-residents 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.

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.

The second page of these instructions ("Employer Certification Letter Template") must be transferred to your employer's letterhead, then signed by your employer.

Your application must include the Employer Certification with the submission of your non-resident Wage Tax petition. This is a required form and will serve as your employer certification letter. It must be on your employer's letterhead. By using page two of these instructions, you no longer need a separate employer verification letter.

Your application must include copies of these documents. Do not mail originals.

- ☐ Copy of refund petition (if not applying online)
- ☐ Copies of your W-2 (showing local Wage Tax)
- ☐ The Employer Certification Letter template (page 2 of these instructions) on your company's letterhead. Copy and paste the next page onto your company letterhead. An authorized person must sign it and submit it with your documents.
- ☐ The dates & locations template (pages 3-8 of these instructions)
 - Use whole days on the dates and locations template. However, if your workday is greater or fewer than 8 hours, you may include hours on the petition and reporting template.
 - **Please choose to report either days or hours, but not both.** You only need to list locations and days (or hours as applicable) where you worked for compensation *outside* the City of Philadelphia. (This is claimed on line 2D of the refund petition.)



Employer Certification Letter Template

Applicant Name: _____

Applicant Mailing Address _____

Tax Period Start date: _____ - to _____

Please complete the table below so that we can properly calculate your refund:

	<i>For January to June</i>	<i>For July to December</i>
Total days or hours	181 days or 1,448 hours	184 days or 1,472 hours
Non-workdays (include weekends, sick, vacation or special leave)		
Number of actual workdays/hours		
Number of days worked outside of Philadelphia, as required by the employer		
	The amounts above should sum to the total days or hours available in the period.	

Employer Signature

This signature verifies that the employee named above was required to work outside of Philadelphia on the dates reported to the City of Philadelphia on the applicant's non-resident Wage Tax petition.

I have reviewed this form and affirm that this employee was required to work outside of Philadelphia during the periods reported above.

The Department of Revenue accepts electronic signatures.

Authorized Official Signature (Employer)

Printed Name and Title

Authorized signatory contact information
(phone and email address)

Date

Employee Signature

Employee Printed Name and Date



Dates and Locations Template, page 1 of 6

NOTE: Applicants only need to enter hours worked if their workday is greater or less than 8 hours.

Name:			(Last four digits of SSN):		Year
Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)	Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)
1-Jan	<i>Ex: Bala Cynwyd, COVID</i>	<i>Ex: 10 hours</i>	1-Feb		
2-Jan			2-Feb		
3-Jan			3-Feb		
4-Jan			4-Feb		
5-Jan			5-Feb		
6-Jan			6-Feb		
7-Jan			7-Feb		
8-Jan			8-Feb		
9-Jan			9-Feb		
10-Jan			10-Feb		
11-Jan			11-Feb		
12-Jan			12-Feb		
13-Jan			13-Feb		
14-Jan			14-Feb		
15-Jan			15-Feb		
16-Jan			16-Feb		
17-Jan			17-Feb		
18-Jan			18-Feb		
19-Jan			19-Feb		
20-Jan			20-Feb		
21-Jan			21-Feb		
22-Jan			22-Feb		
23-Jan			23-Feb		
24-Jan			24-Feb		
25-Jan			25-Feb		
26-Jan			26-Feb		
27-Jan			27-Feb		
28-Jan			28-Feb		
29-Jan			29-Feb		
30-Jan					
31-Jan					



Dates and Locations Template, page 2 of 6

NOTE: Applicants only need to enter hours worked if their workday is greater or less than 8 hours.

Name:			(Last four digits of SSN):		Year
Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)	Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)
1-Mar	<i>Ex: Bala Cynwyd, COVID</i>	<i>Ex: 10 hours</i>	1-Apr		
2-Mar			2-Apr		
3-Mar			3-Apr		
4-Mar			4-Apr		
5-Mar			5-Apr		
6-Mar			6-Apr		
7-Mar			7-Apr		
8-Mar			8-Apr		
9-Mar			9-Apr		
10-Mar			10-Apr		
11-Mar			11-Apr		
12-Mar			12-Apr		
13-Mar			13-Apr		
14-Mar			14-Apr		
15-Mar			15-Apr		
16-Mar			16-Apr		
17-Mar			17-Apr		
18-Mar			18-Apr		
19-Mar			19-Apr		
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21-Mar			21-Apr		
22-Mar			22-Apr		
23-Mar			23-Apr		
24-Mar			24-Apr		
25-Mar			25-Apr		
26-Mar			26-Apr		
27-Mar			27-Apr		
28-Mar			28-Apr		
29-Mar			29-Apr		
30-Mar			30-Apr		
31-Mar					



Dates and Locations Template, page 3 of 6

NOTE: Applicants only need to enter hours worked if their workday is greater or less than 8 hours.

Name:			(Last four digits of SSN):		Year
Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)	Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)
1-May	<i>Ex: Bala Cynwyd, COVID</i>	<i>Ex: 10 hours</i>	1-Jun		
2-May			2-Jun		
3-May			3-Jun		
4-May			4-Jun		
5-May			5-Jun		
6-May			6-Jun		
7-May			7-Jun		
8-May			8-Jun		
9-May			9-Jun		
10-May			10-Jun		
11-May			11-Jun		
12-May			12-Jun		
13-May			13-Jun		
14-May			14-Jun		
15-May			15-Jun		
16-May			16-Jun		
17-May			17-Jun		
18-May			18-Jun		
19-May			19-Jun		
20-May			20-Jun		
21-May			21-Jun		
22-May			22-Jun		
23-May			23-Jun		
24-May			24-Jun		
25-May			25-Jun		
26-May			26-Jun		
27-May			27-Jun		
28-May			28-Jun		
29-May			29-Jun		
30-May			30-Jun		
31-May					



Dates and Locations Template, page 4 of 6

NOTE: Applicants only need to enter hours worked if their workday is greater or less than 8 hours.

Name:			(Last four digits of SSN):		Year
Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)	Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)
1-Jul	<i>Ex: Bala Cynwyd, COVID</i>	<i>Ex: 10 hours</i>	1-Aug		
2-Jul			2-Aug		
3-Jul			3-Aug		
4-Jul			4-Aug		
5-Jul			5-Aug		
6-Jul			6-Aug		
7-Jul			7-Aug		
8-Jul			8-Aug		
9-Jul			9-Aug		
10-Jul			10-Aug		
11-Jul			11-Aug		
12-Jul			12-Aug		
13-Jul			13-Aug		
14-Jul			14-Aug		
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22-Jul			22-Aug		
23-Jul			23-Aug		
24-Jul			24-Aug		
25-Jul			25-Aug		
26-Jul			26-Aug		
27-Jul			27-Aug		
28-Jul			28-Aug		
29-Jul			29-Aug		
30-Jul			30-Aug		
31-Jul			31-Aug		



Dates and Locations Template, page 5 of 6

NOTE: Applicants only need to enter hours worked if their workday is greater or less than 8 hours.

Name:			(Last four digits of SSN):		Year
Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)	Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)
1-Sep	<i>Ex: Bala Cynwyd, COVID</i>	<i>Ex: 10 hours</i>	1-Oct		
2-Sep			2-Oct		
3-Sep			3-Oct		
4-Sep			4-Oct		
5-Sep			5-Oct		
6-Sep			6-Oct		
7-Sep			7-Oct		
8-Sep			8-Oct		
9-Sep			9-Oct		
10-Sep			10-Oct		
11-Sep			11-Oct		
12-Sep			12-Oct		
13-Sep			13-Oct		
14-Sep			14-Oct		
15-Sep			15-Oct		
16-Sep			16-Oct		
17-Sep			17-Oct		
18-Sep			18-Oct		
19-Sep			19-Oct		
20-Sep			20-Oct		
21-Sep			21-Oct		
22-Sep			22-Oct		
23-Sep			23-Oct		
24-Sep			24-Oct		
25-Sep			25-Oct		
26-Sep			26-Oct		
27-Sep			27-Oct		
28-Sep			28-Oct		
29-Sep			29-Oct		
30-Sep			30-Oct		
			31-Oct		



Dates and Locations Template, page 6 of 6

NOTE: Applicants only need to enter hours worked if their workday is greater or less than 8 hours.

Name:			(Last four digits of SSN):		Year
Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)	Date	Location worked outside of Philadelphia, PA	Hours Worked (if applicable)
1-Nov	<i>Ex: Bala Cynwyd, COVID</i>	<i>Ex: 10 hours</i>	1-Dec		
2-Nov			2-Dec		
3-Nov			3-Dec		
4-Nov			4-Dec		
5-Nov			5-Dec		
6-Nov			6-Dec		
7-Nov			7-Dec		
8-Nov			8-Dec		
9-Nov			9-Dec		
10-Nov			10-Dec		
11-Nov			11-Dec		
12-Nov			12-Dec		
13-Nov			13-Dec		
14-Nov			14-Dec		
15-Nov			15-Dec		
16-Nov			16-Dec		
17-Nov			17-Dec		
18-Nov			18-Dec		
19-Nov			19-Dec		
20-Nov			20-Dec		
21-Nov			21-Dec		
22-Nov			22-Dec		
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25-Nov			25-Dec		
26-Nov			26-Dec		
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28-Nov			28-Dec		
29-Nov			29-Dec		
30-Nov			30-Dec		
			31-Dec		