

**AVOID DELAYS, file this petition online at [tax-services.phila.gov](http://tax-services.phila.gov).** If you must file a paper application, 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:**  
 - Your signature  
 - **W-2** showing Federal, State, Medicare and Local wages  
 - **Employer Certification letter** and **Location sheet**  
 - **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
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HOME ADDRESS	OCCUPATION
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CITY	STATE	ZIP CODE	IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____
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EMPLOYER	EMPLOYER IDENTIFICATION NUMBER (EIN)
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PLACE OF EMPLOYMENT	<b>COLUMN A</b> January 1, 2025 to June 30, 2025	<b>COLUMN B</b> July 1, 2025 to December 31, 2025
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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) <b>If computing overtime, see instructions on reverse.</b>	Days/Hours	Days/Hours
D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C. <b>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.</b>	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.	. . . . %	. . . . %
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. <b>TAX Resident of Philadelphia</b> multiply Line 3, Column A by .037500 and Column B by .037400. <b>DUE Non-Resident of Philadelphia</b> Line 3, Column A by .034400, and Column B by .034300.	.00	.00
5. TOTAL TAX DUE (Add Line 4, Column A and Line 4, Column B.)	.00	.00
6. Wage tax withheld per W-2	.00	.00
7. <b>REFUND REQUESTED</b> (Line 6 minus Line 5)	.00	.00

**EMPLOYER CERTIFICATION**  
 This petition must be accompanied by a signed Employer Certification letter on company letter head. A template for the letter is available under the "Forms and Instructions" section of [phila.gov/wage-tax-refund](http://phila.gov/wage-tax-refund).

**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 (Signature must be clear and legible.)	DATE
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**ELECTRONIC FILING AVAILABLE ON THE PHILADELPHIA TAX CENTER** – File this Wage Tax petition at [tax-service.phila.gov](https://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, file through the Tax Center for faster processing and the ability to track your refund using the “Where’s my refund” feature.

**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.

### **INSTRUCTIONS FOR FILING WAGE TAX REFUND PETITION (Salaried 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.

**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.**

### **2025 TAX RATES**

#### **Resident Rates:**

January 1, 2025, to June 30, 2025 = 3.75% (.0375)  
July 1, 2025, to December 31, 2025 = 3.75% (.0374)

### **General Instructions**

**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.

**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 2024 workdays. To be paid a yearly bonus for the year 2024, the employee must be employed on March 31, 2025, 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 2024.

#### **Non-Resident Rates:**

January 1, 2025 to June 30, 2025 = 3.44% (.0344)  
July 1, 2025 to December 31, 2025 = 3.43% (.0343)

**Only non-resident employees are eligible for a refund based on work performed outside of Philadelphia.** Resident employees are taxed whether they work 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](http://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 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 commission earned outside of Philadelphia. Multiply Line 1B by 2C.

**Line 2E (i):** Enter total non-reimbursed business expenses allowable. Remember to submit a PA Schedule UE.

**Line 2E (ii):** Multiply amount on Line E (i) by the percentage on Line 2C.

**Line 2E (iii):** Enter deductible non-reimbursed employee business expenses, then subtract Line E (ii) from Line E (i).

**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 Philadelphia 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 Philadelphia 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

Allow six to eight weeks for complete processing. Taxpayers who submit a petition through the mail may use the "Where's my refund?" feature on [tax-services.phila.gov](http://tax-services.phila.gov), however allow four weeks for the refund status to appear if submitting a paper petition.

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

(215) 686-6574

Send e-mail to [refund.unit@phila.gov](mailto:refund.unit@phila.gov)

Find prior year forms and instructions on the web at: [phila.gov/revenue](http://phila.gov/revenue)