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Subject: Philadelphia City Wage Tax Refunds for Calendar Year 2024
Date: Thursday, February 13, 2025 10:09:00 AM

Please see below for an update from Penn's Office of Corporate Tax, Compliance, and Payroll related to Philadelphia City Wage Tax Refunds for 2024.

Philadelphia City Wage tax refunds are available for nonresidents of Philadelphia who are **required** to work outside the City and who had Philadelphia City Wage tax withheld from their pay for those days. Philadelphia residents are subject to City Wage tax withholding regardless of where they worked and are not eligible to request a wage tax refund.

Philadelphia City Wage Tax Refund forms are now available on the [City of Philadelphia website](#). Employees claiming a Philadelphia City Wage Tax Refund should complete only one of the following forms:

- Time Worked Outside of Philadelphia
- COVID EZ Request (available for 2022 only)
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Starting January 1, 2024, the Covid EZ wage refund petition will not be available. Taxpayers will NOT be able to file a tax year 2024 or 2023 Covid EZ refund petition. Individuals will need to file an employee wage refund petition and include all required documentation. The COVID EZ Request form should be completed if you were required to work remotely due to COVID during calendar 2022 by your department and had City Wage Tax withheld from your pay. Note that the University required all employees to return to campus beginning September 7, 2021.

The Time Worked Outside of Philadelphia form is only applicable to nonresident employees who were required to work outside of Philadelphia and had City wage tax withheld during that time. You should also use this form if you were required to work remotely due to COVID and/or were required to work remotely for any bona fide business purpose at any time during the year and had City wage tax withheld during that time.

The City has also published its [Philadelphia Wage Tax policy guidance for non-resident employees in the era of remote work](#). As part of this guidance, the City indicates that when the employer has a hybrid work policy which requires the individual to work a minimum number of days in the office and allows the individuals to come in more

frequently if they wish, the employee is subject to Wage Tax for the days they are required to work in the office. Additionally, because the employer's policy allows the employee to come into the office as often as they would like (i.e., they have the option to work from home at their convenience), the employee is also subject to Wage Tax for the days worked from home.

Please be aware that for any days worked outside of Philadelphia, the employee may be liable for taxes in other jurisdictions within Pennsylvania or in another state. It is the employee's responsibility to determine whether they have any such liability, to file the appropriate tax forms, and to make any payments due to such jurisdictions.

To request a refund, you will need to complete the online form and submit a copy of your W-2 and an Employer Certification on University letterhead with the exact dates you were required to work outside the City. If you are submitting a Time Worked Outside of Philadelphia form, you may also be asked to include a copy of your Telework Agreement, if applicable. The [Division of Finance website](#) has guidance for supervisors who are asked to provide Employer Certification. The City has also posted additional information in its [website](#).

Any refund claim must be filed within three years of the date the tax was paid or due, whichever date is later.

Additional information on City Wage Tax refunds, including FAQs and Guidance for Supervisors, is available on the [Corporate Tax, Compliance, and Payroll](#) website.

If you have any questions, please contact the Employee Solution Center at solutioncenter@upenn.edu or (215) 898-7372.