

## **PHILADELPHIA CITY WAGE TAX REFUNDS – FREQUENTLY ASKED QUESTIONS**

(Rev. 02/05/26)

### **Eligibility of Individuals to Claim a Refund**

#### **Q. Am I eligible to claim a Philadelphia City Wage Tax Refund?**

A. **Nonresidents** of Philadelphia who are **required to work outside of Philadelphia** and who had **Philadelphia City Wage Tax withheld** for the period they were required to work outside of Philadelphia may request a refund of Philadelphia wage taxes withheld for the period they were required to work outside of the City.

*Note that for any days worked outside 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.*

**Residents** of Philadelphia are subject to Philadelphia City Wage Tax withholding regardless of where they work. They are not eligible to claim a refund.

#### **Q. I am a resident of Philadelphia. Can I claim a refund of Philadelphia City Wage Taxes?**

A. Residents of Philadelphia are subject to Philadelphia City Wage tax withholding regardless of where they worked. They are not eligible to claim a refund.

#### **Q. I am a nonresident of Philadelphia. Can I claim a refund of Philadelphia City Wage Taxes?**

A. Nonresidents of Philadelphia who were **required to work** outside of Philadelphia may request a refund of Philadelphia City Wage Taxes withheld for those days.

*Note that for any days worked outside 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.*

#### **Q. I lived outside of Philadelphia for part of the year. Can I claim a refund of Philadelphia City Wage Taxes?**

A. Individuals who had a **permanent** change of residence into or out of Philadelphia, may claim a refund of Philadelphia City Wage Taxes withheld for days they both lived and **were required to work** outside of the Philadelphia and had Philadelphia City Wage Tax withheld.

*Note that for any days worked outside 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.*

### Eligible Time for Which a Claim can be Made

#### **Q. For what days can I claim a refund for on my Petition?**

A. Nonresidents of Philadelphia who were required to work outside the City and for which they had Philadelphia Wage Tax withheld are eligible to claim a refund. Days for which a refund cannot be claimed include:

- Paid time off (vacation, bereavement leave, jury duty, etc.)
- Sick time,
- Short- or long-term disability leave,
- Sabbatical leave,
- Time during which an individual is paid under a voluntary separation agreement.
- Days worked remotely under a remote work arrangement made for the convenience of the employee

#### **Q. I am on Sabbatical leave and outside of Philadelphia while completing my Sabbatical. Can I request a refund of Philadelphia City Wage Taxes paid during my Sabbatical?**

A. Sabbatical leave is a benefit that is directly connected to your employment at Penn. As such, it is taxed based on your normal primary work location. If you normally would work on campus in Philadelphia, you will be subject to Philadelphia City Wage Tax withholding while on Sabbatical and cannot claim a refund of these taxes for time spent on Sabbatical.

#### **Q. I am receiving payments under the Faculty Income Allowance Policy (FIAP). Can I request a refund of Philadelphia City Wage Taxes withheld from these payments?**

A. FIAP payments are a benefit that is directly connected to your employment at Penn. As such, it is taxed based on your normal primary work location during the time you earned the benefit. If you normally had worked on campus in Philadelphia, you will be subject to Philadelphia City Wage Tax withholding while receiving these payments and cannot claim a refund of these taxes.

#### **Q. I am receiving payments under a Voluntary Separation Agreement (VSA). Can I request a refund of Philadelphia City Wage Taxes withheld from these payments?**

A. Voluntary Separation Agreement payments are a benefit that is directly connected to your employment at Penn. As such, it is taxed based on your normal primary work location. If you normally would work on campus in Philadelphia, you will be subject to Philadelphia City Wage Tax withholding while receiving these payments and cannot claim a refund of these taxes.

## Requesting a Refund

### **Q. How do I claim a Refund?**

A. Employees who are required to work at various times outside of Philadelphia within a calendar year and who are non-residents of Philadelphia, may file for a Wage Tax Refund Petition directly with the City of Philadelphia. This [form](#) should be used for time worked outside of the City. The completed petition form must include the following:

- W-2 showing Federal, Medicare, State, and Local wages
- Statement of dates worked outside the City of Philadelphia signed by both the employee and the employer
- Signatures from both the employee and the employer (not required if filing on-line).

[Guidance](#) for supervisors who must sign the employee's petition is available on the Division of Finance website.

### **Q. How do I complete the refund form?**

A. Follow the instructions outlined on each form. The University cannot assist individuals in completing the form.

### **Q. What documentation do I need to attach to my refund petition form?**

A. Below is the documentation required to be submitted when applying for a refund :

- Complete the Wage Tax Refund Petition in accordance with the instructions. The form requires signatures from both the employee and the employer (usually the employee's supervisor). This form is not required if applying on-line.
- Copies of form W-2 for which the year the refund is being requested showing Federal, Medicare, State, and Local wages
- The completed Employer Certification Letter template on University letterhead. This template is attached to the instructions located under the "[Wage Tax refunds: Employer certification template, dates and locations worksheet \(non-residents only\)](#)" link on the City of Philadelphia website. This form must be signed by both the employee and the employer (usually the employee's supervisor).
- The completed dates and locations template. This template is attached to the instructions located under the "[Wage Tax refunds: Employer certification template, dates and locations worksheet \(non-residents only\)](#)" link on the City of Philadelphia website.

**Q. My form requires a signature from my employer. Who should I have sign the form?**

A. The form should be signed by the employee's supervisor or someone in the School/Center who has knowledge of the time the employee worked outside of the City. Additional [guidance for supervisors](#) is available on the Division of Finance website. The Payroll Office cannot sign these forms.

**Q. My form requires my employer's EIN and Address. Where do I get this information?**

A. The University's EIN and address are located on your Form W-2 in Boxes b and c, respectively.

**Q. When will I receive my refund?**

A. You can track the status of your refund using the City's ["Where's My Refund?"](#) tool. If you file a refund petition online, the tool should give you a status update within 24 to 48 hours. If you file an amended return on-line, you can still track its status within 24 to 48 hours with Where's my Refund? If you mail in a paper petition, you will have to wait up to 30 days before checking Where's my Refund? for updates.