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 be claimed for 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
  - Note however, that time worked remotely due to the University’s suspension of operations due to COVID-19, **during which time employees were required to work remotely** are eligible for a refund. The University suspended on-campus operations due to COVID beginning March 16, 2020 and resumed on-campus operations on September 7, 2021.

**Q. I was required to work remotely from home in 2020 and 2021 due to suspension of University on-campus operations related to the COVID-19 pandemic. Can I claim a refund of Philadelphia City Wage Taxes paid during that time?**

A. Nonresidents of Philadelphia who were required to work from home during the COVID-19 pandemic may claim a refund of Philadelphia City Wage taxes withheld during that period. The City has made available a new form – the 2020 COVID EZ Wage Tax Refund Petition. To claim a refund:

- Complete the form in accordance with the instructions.
  - Both the employee and their supervisor must sign the form if a **paper form** is submitted.
  - If the form is submitted **online**, only the letter from the employer needs to be included.
- Attach a letter from the employer on company letterhead with the dates you were required to work remotely. This letter is available on the Division of Finance website. This letter covers the period March 16, 2020 (the date remote work began) to May 31, 2020 (the date employee’s work locations were updated to reflect their remote work location). Philadelphia City Wage Tax was no longer withheld and local taxes based on the updated work location were withheld effective June 1, 2020.
- Attach a copy of your 2020 W-2 indicating Federal, Medicare, State, and Local wages.
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.

The City has also made available a 2021 COVID EZ Wage Tax and 2022 COVID EZ Wage Tax Refund Petition. These forms may be completed if you were required to work remotely during these years due to COVID and had City Wage Tax withheld from your pay.

- Note that no Philadelphia City Wage Tax was withheld for nonresidents required to work outside the City from January 1, 2021 through September 6, 2021. The University resumed on-campus operations on September 7, 2021, at which time Philadelphia City Wage Tax was withheld for employees who had a Philadelphia work address.

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 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.

Q. I was working remotely at home due to the University’s suspension of operations related to COVID-19 when I entered into a Voluntary Separation Agreement (VSA). Can I request a refund of Philadelphia City Wage Taxes withheld from payments under the VSA?

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.

Remote working required by the suspension of University operations due to COVID-19 is temporary in nature and does not impact your normal primary work location for this benefit.
Requesting a Refund

Q. How do I claim a Refund?

A. For 2020, there are two different forms you can use to claim a refund, depending on your situation:

- **COVID EZ Wage Tax refund petition** – The form was introduced in 2020 and is only used to claim a refund for Philadelphia City Wage taxes withheld when nonresidents of Philadelphia were required to work remotely during the COVID-19 pandemic.
- **Wage Tax refund petition** – This form is made available by the City each year for nonresidents to claim a refund of City wage taxes withheld for time they were required to work outside the City for business purposes other than the COVID-19 pandemic.

*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.*

Below is how to claim a refund using each form:

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**2022 COVID EZ Wage Tax Refund Petition**

*Non-residents of Philadelphia* may claim a refund of Philadelphia City Wage tax withheld for days they were required to work remotely outside of the City and had Philadelphia wage taxes withheld. To claim a refund, individuals must:

- Complete the form in accordance with the instructions.
  - Both the employee and their supervisor must sign the form if a paper form is submitted.
  - If the form is submitted online, only the letter from the employer needs to be included.
- Attach a letter from the employer on company letterhead with the dates you were required to work remotely due to COVID-19. The University resumed on-campus operations on September 7, 2021.
- Attach a copy of your 2022 W-2 indicating Federal, Medicare, State, and Local wages.

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**2022 Wage Tax refund Petition**

As in previous years, 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 claim directly with the City of Philadelphia. This form should be used for time worked outside of the City not related to COVID. The completed petition form must include the following:

- 2022 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.
2021 COVID EZ Wage Tax Refund Petition

Non-residents of Philadelphia may claim a refund of Philadelphia City Wage tax withheld for days they were required to work remotely outside of the City and had Philadelphia wage taxes withheld. To claim a refund, individuals must:

- Complete the form in accordance with the instructions.
  - Both the employee and their supervisor must sign the form if a paper form is submitted.
  - If the form is submitted online, only the letter from the employer needs to be included.
- Attach a letter from the employer on company letterhead with the dates you were required to work remotely due to COVID-19. Note that nonresident employees who were required to work remotely outside of Philadelphia should have had their work addresses updated in Workday so that no Philadelphia wage taxes were withheld from January 1, 2021 through September 6, 2021. The University resumed on-campus operations on September 7, 2021, at which time work addresses were updated to on-campus addresses and withholding of Philadelphia City Wage Tax was resumed.
- Attach a copy of your 2021 W-2 indicating Federal, Medicare, State, and Local wages.

2021 Wage Tax refund Petition

As in previous years, 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 claim directly with the City of Philadelphia. This form should be used for time worked outside of the City not related to COVID. The completed petition form must include the following:

- 2021 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.

2020 COVID EZ Wage Tax Refund Petition

Non-residents of Philadelphia may claim a refund of Philadelphia City Wage tax withheld for days they were required to work remotely outside of the City and had Philadelphia wage taxes withheld. To claim a refund, individuals must:

- Complete the form in accordance with the instructions.
  - Both the employee and their supervisor must sign the form if a paper form is submitted.
  - If the form is submitted online, only the letter from the employer needs to be included.
• Attach a letter from the employer on company letterhead with the dates you were required to work remotely. This letter is available on the Division of Finance website. This letter covers the period March 16, 2020 (the date remote work began) to May 31, 2020 (the date employee’s work locations were updated to reflect their remote work location). Philadelphia City Wage Tax was no longer withheld and local taxes based on the updated work location were withheld effective June 1, 2020.
• Attach a copy of your 2020 W-2 indicating Federal, Medicare, State, and Local wages.

2020 Wage Tax refund Petition

As in previous years, 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 claim directly with the City of Philadelphia. This form should be used for time worked outside of the City not related to COVID, such as for the time period from January 1, 2020 through March 13, 2020. The completed petition form must include the following:

• 2020 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

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. The documentation required to be attached to your refund petition depends on what form you are filing.

Wage Tax Refund Petition (2020, 2021 and 2022)

• Complete the form in accordance with the instructions. The form requires signatures from both the employee and the employer (usually the employee’s supervisor)
• W-2 for which the year the refund is being requested showing Federal, Medicare, State, and Local wages
• Statement of dates worked outside the City of Philadelphia signed by both the employee and the employer (usually the employee’s supervisor). Signatures are not required for on-line forms.
**COVID EZ Wage Tax Refund Petition (2021 and 2022)**

- Complete the form in accordance with the instructions.
  - Both the employee and their supervisor must sign the form if a [paper form](#) is submitted.
  - If the form is submitted [online](#), only the letter from the employer needs to be included.
- Statement of dates worked outside the City of Philadelphia signed by both the employee and the employer (usually the employee’s supervisor). Signatures are not required for on-line forms.
  - Note that for the period from January 1, 2021 through September 6, 2021, work addresses for Philadelphia nonresidents who were required to work remotely were updated in Workday to reflect the individuals home address so that Philadelphia City Wage tax was not withheld. You are not eligible to receive a refund of City Wage Tax for this period if no such tax was withheld from your pay.
- W-2 for which the year the refund is being requested showing Federal, Medicare, State, and Local wages

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**2020 COVID EZ Wage Tax Refund Petition**

- Complete the form in accordance with the instructions.
  - Both the employee and their supervisor must sign the form if a [paper form](#) is submitted.
  - If the form is submitted [online](#), only the letter from the employer needs to be included.
- Attach a letter from the employer on company letterhead with the dates you were required to work remotely. This letter is available on the [Division of Finance website](#).
- Attach a copy of your 2020 W-2 indicating Federal, Medicare, State, and Local wages.

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**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.

If you are completing the **2020 COVID EZ Wage Tax Refund Petition**, the [letter from the employer](#) on company letterhead with the dates you were required to work remotely due to COVID-19 is available on the Division of Finance website.

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**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. I was required to work remotely from home some days and on-campus some days to reduce the density of the on-campus population. Can I still use the COVID letter signed by Craig Carnaroli and MaryFrancis McCourt provided on-line to claim a refund of Philadelphia City Wage taxes withheld?

A. The COVID-19 letter signed by Craig Carnaroli and MaryFrancis McCourt is a general letter based on the University’s broad actions during that time period. If your department, School or Center required you to work remotely outside of Philadelphia for a time period not covered by the letter, you will need to have your department provide a signed letter indicating you were required to work remotely due to a suspension of operations and also indicating the time period(s) you were required to work remotely for this reason.

Q. I am a nonresident of Philadelphia and was required to work remotely from home due to the suspension of operations related to COVID-19; however, my work address was not updated and I continued to have Philadelphia City Wage taxes withheld beyond June 1, 2020. Can I still use the COVID letter signed by Craig Carnaroli and MaryFrancis McCourt provided on-line to claim a refund of Philadelphia City Wage taxes withheld?

A. If you a non-resident of Philadelphia who worked remotely from home due to the University’s suspension of operations related to COVID-19 and whose work address was not updated to your home address effective June 1, 2020, you can file for a refund for the period after June 1. However, you will need your department to provide a signed letter indicating you were required to work remotely due to a suspension of operations and also indicating the time period(s) you were required to work remotely for this reason. The letter on the website signed by Craig Carnaroli and MaryFrancis McCourt only covers the period from March 16, 2020 to May 31, 2020.