

Please see below for an update from Penn's Office of Corporate Tax, Compliance, and Payroll related to Philadelphia City Wage Tax Refunds for 2021.

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:

- 2021 COVID EZ Request
- 2021 Time Worked Outside of Philadelphia

The COVID EZ Request form covers the period from January to August 2021, when all employees were required to work remotely. Philadelphia City Wage Tax should *not* have been withheld from your paycheck during this time, but if it was, you can use this form to request a refund.

The Time Worked Outside of Philadelphia form is only applicable to nonresident employees who were *required* to work outside of Philadelphia between September and December 2021. You should also use this form if you were required to work remotely due to COVID during January to August *and* were required to work remotely for any bona fide business purpose at any time during September to December 2021.

To request a refund, 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 [blog](#).

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

See below for a copy of our original communication to you earlier this month, which includes additional information about the Philadelphia City Wage Tax Refund process.

Philadelphia City Wage tax refunds are available for nonresidents of Philadelphia who are *required* to work outside the City and 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.

January to August 2021 – Depopulation of Campus

If you are a nonresident of Philadelphia and worked remotely during the extended University depopulation from January through August 2021, Philadelphia City Wage tax should not have been withheld from your pay. If your pay slip indicates that Philadelphia City Wage tax was withheld during this period, you may request a refund of your City Wage tax withholding by completing the appropriate form on the [City of Philadelphia](#) website when it becomes available this year.

September to December 2021 – Return to Campus

Effective September 2021, the University returned to on-campus work. As of that time, remote work for nonresidents – both full and hybrid – became subject to Philadelphia City Wage tax, unless such remote

work was required by the University (e.g., no space on campus to work, traveling for business, or working remotely for a bona fide business purpose).

If you are a nonresident of Philadelphia and were required to work outside of the City during September to December 2021 and had Philadelphia City Wage tax withheld, you may request a refund of City Wage tax withholding for those days worked outside of the City by completing the appropriate form on the [City of Philadelphia](#) website when it becomes available this year.

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.

Note that as of the time of this communication, the 2021 Wage Tax refund petitions have not yet been published on the [City of Philadelphia](#) website. We are monitoring this page and will provide an update and additional information once the forms are available.

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.