

***Please see below for an update from Penn's Office of Corporate Tax, Compliance, and Payroll related to Philadelphia City Wage Tax Refunds for 2022.***

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.

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:

- COVID EZ Request
- Time Worked Outside of Philadelphia

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, 2021.

The Time Worked Outside of Philadelphia form is only applicable to nonresident employees who were ***required*** to work outside of Philadelphia between January and December 2021 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 during calendar 2022 ***and*** 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.

***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, 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.

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](mailto:solutioncenter@upenn.edu) or (215) 898-7372.