CITY WAGE TAX REFUND FORM

FORM INSTRUCTIONS

The fields used by the employee for this form are as follows:

1. **ORGANIZATION**
   Check the appropriate box for the organization to which the employee belongs.
   
   800 - Temple University

2. **TUid – 9 digit Numeric**
   Enter the Temple University Identification Number of the employee requesting a city tax refund.

3. **EMPLOYEE NAME**
   Enter the name of the employee requesting a city tax refund.

4. **DEPARTMENT NAME**
   Enter the name of the department to which the employee belongs.

5. **DATES WORKED OUTSIDE THE CITY OF PHILADELPHIA**
   Enter each date the employee worked outside of the City of Philadelphia during the pay periods for the prior month.

6. **TOTAL NUMBER OF DAYS**
   Enter the total number of days specified as worked outside of the City of Philadelphia.

7. **EMPLOYEE SIGNATURE**
   Signature of the employee requesting a city tax refund and the date the employee signed the form.

8. **AUTHORIZING SIGNATURE**
   Obtain the appropriate printed name and authorized signature for the department and the date the form was authorized.
SUMMARY:
There are three basic categories for City Wage Tax Refunds:

A. Faculty who are non-residents of the City of Philadelphia and work outside of the city less than 100% of the time for the calendar year:

1. The University will issue city wage tax refunds to non-resident faculty who have had city wage tax withheld while teaching classes outside of the City three times a year, June, September, and December. For each of the situations, the documentation must include course rosters and certification from the Dean as to the appropriateness of the refund request. As a result, city wage tax will be withheld during the semester and a one-time refund will be generated at the end of the semester based upon the supporting documentation received in the Payroll Office.

2. Refunds are based on teaching salaries. Chairman stipends, additional payments, overload payments, etc. will not be included. The calculation of the percentage used to determine the refund amount will continue to be based on 12 semester credit hours (unless appropriate documentation can be provided that shows a different basis.) Note: The City does not recognize “working at home” as work performed outside of the city as long as the employee has an office in the city. An employee who elects to be refunded by percentage cannot claim an additional refund for specific days outside of the city. In order to review the documentation and process the refund request, it will be necessary to have the paperwork in the Payroll Office by the 15th of May, August, and November.
B. Faculty who are non-residents of the City of Philadelphia and work outside of the city 100% of the time for the entire calendar year:

1. The University will establish the tax profile in the HRS payroll system to exempt employees who work outside of the City on a permanent basis from city wage tax withholding. Therefore refunds will not be necessary. This must be clearly indicated on the paperwork that is sent to the Human Resources Department to establish the job.

2. Please note the employee may be subject to wage tax withholding by other localities depending upon where he/she works, i.e., Upper Dublin tax or Cheltenham tax.

3. Employees working 100% outside the city cannot also be working inside the city.

C. Faculty and administrators who are non-residents of the City of Philadelphia and are outside of the city for brief periods of time, i.e., conferences, business trips, etc. Faculty opting to have the percentage basis are not eligible for this type of refund.

1. The University will issue city wage tax refunds to faculty and administrators who are non-residents of the City of Philadelphia as soon as the certified refund request is submitted to the Payroll Office with the proper supporting documentation.

All refunds are included in the monthly or weekly checks. Separate paychecks are not issued. If adequate documentation is not submitted with the refund request, it will be returned along with an explanation.
DOCUMENTATION:

A. Faculty who are non-residents of the City of Philadelphia and work outside of the City less than 100% of the time for the calendar year:

1. Faculty’s refunds are processed one of two ways, either on a percentage basis or specific days outside of the City. An employee who elects the percentage basis CANNOT claim an additional refund for the specific days outside the city. In order to process refunds for the Faculty, the following documentation must be provided:

   I. **On a per day basis**- Temple City Refund Form signed by the employee AND the Department Supervisor. Attached to this form, must be a copy of a travel reimbursement, travel expense voucher, or for those faculty who do not turn in mileage reimbursement logs, a copy of the instructor’s course load from ISIS with his/her name as instructor and the location of the course being taught, along with a list of the days the faculty taught the course outside of the city. The days listed must be full days, no partial refunds will be issued. The faculty in the College of Education who supervise student teachers outside the City of Philadelphia must submit a Temple City Refund Form along with the number of students supervised, a list of the schools and their location. A copy of a travel reimbursement expense report **MUST** be attached.

   II. **On a percentage basis**- a copy of instructor’s ISIS course load with the name of the instructor, the course taught and the location of the course. All forms **MUST** be signed by the instructor and the Department’s Supervisor.
B. Faculty who are non-residents of the City of Philadelphia and work outside of the city 100% of the time for the calendar year: This must be clearly indicated on the paperwork establishing the job.

1. No refunds will be necessary. The University will establish the tax profile in the HRS payroll system.

C. Faculty and administrators who are non-residents of the City of Philadelphia and are outside the City for brief periods of time, i.e., conferences, and business trips:

1. A Temple City Wage Form must be submitted for a refund. Attached to this MUST be a copy of the travel expense voucher(s) and/or copies of seminar registration forms, airline ticket receipts, and/or letters from outside parties confirming this meeting. Again, the City does not recognize “working at home” as work performed outside the city as long as the employee has an office in the city.