

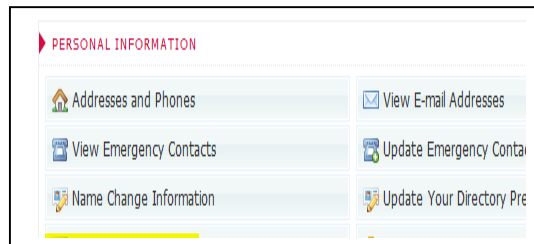
## How to Obtain an Exemption from Philadelphia Wage Tax Withholding

**Eligibility:** *Only a nonresident of Philadelphia* is eligible to elect the exemption from Philadelphia wage tax withholding. In addition, in accordance with PA Act 32, all income earned in Pennsylvania is subject to local earned income taxation; therefore you will need to update your PA Act 32 certification on TUportal under the Staff Tools tab in the Personal Information channel.

**Timing:** The PA ACT 32 Certification process should be performed by the 5th of the month in which the additional payment is received in order to ensure the correct local taxes are withheld at the time the one time summer payment is made. This change in election should only be made when the work related to this payment is performed entirely outside of the City of Philadelphia. ***In addition, the election should only be made in the month when the payment is received.***

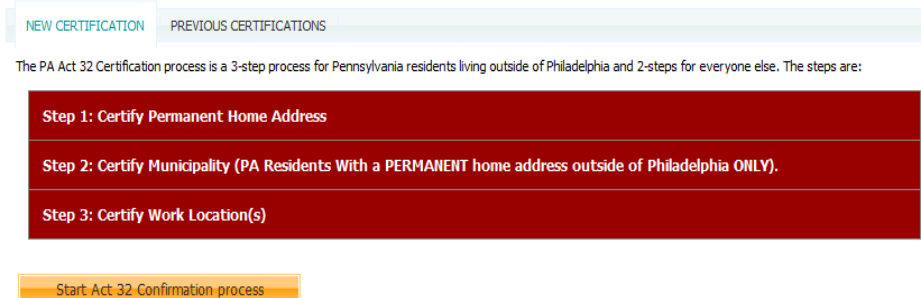
### Procedures:

1. Login to TUportal and on the Staff Tools tab select the Update Work Location link in Personal Information channel to make a change to your PA Act 32 Work Location Distribution. ***Note – work from home is not exempt from Philadelphia wage tax withholding.***

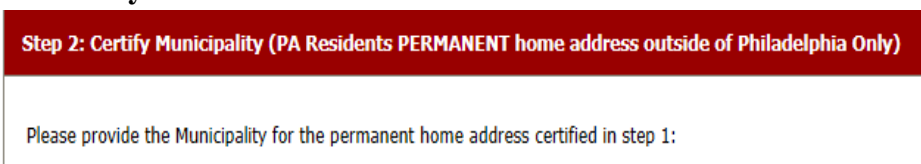


Only nonresidents of Philadelphia performing services outside the City should complete the 3 steps of re-certification:

2. **Step 1** – Start Act 32 certification process. **Confirm your permanent address as displayed.**



3. **Step 2** – Certify the Municipality where you live. If you know the name of your Municipality, *slowly* begin typing it on the line and a drop down menu will appear. **Choose your municipality and certify.**



**If you know the municipality**, start typing it in the box below and select it from the suggestions that appear. Typing your county or school district name will also show suggestions.

**If you do not know your municipality** Go to the state of Pennsylvania's [Find Your Municipality tool](#). (Screen shots from the site appear to the right.) Once you have found your Municipality, copy and paste the entire name in the box below.

Municipality:

I confirm that the municipality I entered is correct. Proceed to Step 3.

4. **Step 3** – Certify your work location(s). The total of all locations must equal 100%. *If one of your locations is “outside the state of PA” you will need to fill out a **Residency Certification Form** and scan to [paact32@temple.edu](mailto:paact32@temple.edu). Certify your work location(s).*

**Step 3: Certify work location(s)**

Please select at least one work location. The menus below list campuses and work locations in Pennsylvania.

If you work in PA, but your work location isn't listed, choose the campus closest to your work location.

If you work at a location Outside of PA or Outside of the United States and it is not listed, choose "Other Locations Outside of PA". **In addition, you are required to [download](#) and complete the **Residency Certification Form** and send it to the **Payroll Management office ASAP** by fax at 215-926-2262 or via email [paact32@temple.edu](mailto:paact32@temple.edu).**

Where do you work?	<input type="text"/>	0	%
Where do you work?	<input type="text"/>	0	%
Where do you work?	<input type="text"/>	0	%

TOTAL PERCENTAGE  
**0%**

I certify that my Work Location(s) are correct.

The election to exempt a portion of your salary from Philadelphia wage tax withholding should only be for the month of in which the payment is received because that is when the one time payment will be made.

To calculate the % of salary to exempt from withholding divide the amount of the summer payment by your total gross salary for the month.

$$\text{Work Location \%} = \frac{\$ \text{ Total Summer Session payment}}{\$ \text{ Total Monthly Gross Salary}}$$

5. **Step 4** – Please return to the PA Act 32 link to complete the re-certification process by July 10<sup>th</sup> in order to return your certification back to the original distribution. *Failure to do so may result in the incorrect amount of local taxes withheld from your pay going forward.*

Please contact Lisa Carrasquillo, Manager in the Payroll Management office with any questions by phone at (215) 926-2244 or by e-mail at [carrasqu@temple.edu](mailto:carrasqu@temple.edu).