



Human Resources

Philadelphia Wage Tax Refunds

Non-resident employees of Philadelphia may be eligible to request a refund for Philadelphia Wage Tax withheld from their pay during the calendar year if one of the following applies:

- The employee is working remotely under current reduced, on-campus operations, where feasible to control the spread of COVID-19, or
- Has entered into a remote or flexible written work arrangement and the terms are available for review by HR, or
- While traveling on university business.

This request does not apply to Philadelphia residents who are subject to wage tax withholding or employees working at home at their discretion, strictly for their own convenience.

To change local tax withholding based on changes in work location, non-residents should complete the PA Act 32 certification on the Staff Tools tab on [TUportal](#).

Philadelphia Wage Tax refund requests can also be submitted to the Payroll Management Office throughout the calendar year but must be received no later than December 4th to be included in the final pay of the year. Requests received after that date will be returned and the employee will need to wait until April 1st of the following year to complete a [City of Philadelphia Wage Tax Petition](#). The completed petition must be returned to our office for review. We will submit the petition to the City of Philadelphia on your behalf.

TUportal Work Location Update Instructions

As a reminder, non-resident employees are required to maintain a current work location. Any changes must be documented by updating your “Work Location Allocation” in [TUportal](#). To submit a new, update, or change your PA Act 32 certification, refer to the information below:

New (Certification)/ Updating or Changing (Recertification)

- To provide certification or recertification of your work location allocation and the amount of local taxes withheld from your pay, login and navigate to [TUportal](#) > Staff Tools > Pay and Tax Information channel. Then select PA Act 32 Certification Update.
- Remember, PA Act 32 Certification is required every time any change is made to permanent home address or Temple work location.

- Non-resident employees returning to work in Philadelphia should update the work location allocation in the month services are performed in the City by the 10th of the month. Failure to re-certify may result in the incorrect amount of taxes withheld from your pay for the calendar year.
- Non-resident employees working outside of Philadelphia that have not previously changed their work location certification can still request a refund of Philadelphia wage taxes withheld from your pay by submitting a City Wage Tax refund request form through the Employee Document Upload channel on the Portal.

For more information on PA Act 32 including the definition of permanent residence or determining a Temple University work location for the purpose of local income tax withholding, and refund requests, contact:

- HR | Payroll Tax and Compliance at (215) 926-2244, or
- Email to paact32@temple.edu.

Note:

It is the employee's responsibility to update their work location and residency status at the time the University returns to normal operations and employees are permitted to return to campus. Failure to do so may result in the incorrect amount of local taxes withheld from your pay for the tax year. In the event the Payroll department determines employees have not complied with this requirement, appropriate action will be taken for all employees to re-certify their work location.