

ANNUAL RECONCILIATION OF 2025 EMPLOYEE EARNINGS TAX

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

DO NOT FILE THIS RETURN if tax was 100% withheld on all compensation by your employer. If tax was overwithheld by your employer, file the Employee Wage Tax Refund Petition available at phila.gov/revenue in the forms & documents section.

2025 EARN
DUE DATE: APRIL 15, 2026

PHTIN

SSN

First Name

MI

Last Name

Taxpayer E-mail Address

Street Address

Apt / Suite

City

State

Zip / Postal Code

Check Box If Applies:

Final Return:
(add Cease Date)

Amended Return

Address Change

If you are not eligible for PA 40 Schedule SP, you are not eligible for income-based rate reduction and cannot use lines 5, 8, 11, or 14.

| | | | |
|--|------|--|-----|
| 1. Gross Compensation received in 2025. Enclose 2025 W-2 form(s)..... | 1. | | .00 |
| 2. Non-taxable gross compensation from Page 2, Line 5..... | 2. | | .00 |
| 3. Gross taxable compensation (Line 1 minus Line 2)..... | 3. | | .00 |
| 4. Taxable Gross Compensation received by a <u>resident</u> of Philadelphia January 1, 2025 to June 30, 2025 | 4. | | .00 |
| 5. Taxable Gross Compensation, eligible for Income-based Rate, received by a <u>resident</u> of Philadelphia January 1, 2025 to June 30, 2025 | 5. | | .00 |
| 6. Tax Due (Line 4 times .037500 OR Line 5 times .01500 if claiming Income-based rate)..... | 6. | | .00 |
| 7. Gross Taxable Compensation received by a <u>resident</u> of Philadelphia July 1, 2025 to December 31, 2025 | 7. | | .00 |
| 8. Taxable Gross Compensation, eligible for Income-based Rate, received by a <u>resident</u> of Philadelphia July 1, 2025 to December 31, 2025 | 8. | | .00 |
| 9. Tax Due (Line 7 times .037400 OR Line 8 times .01500 if claiming Income-based rate)..... | 9. | | .00 |
| 10. Gross Taxable Compensation received by a non-resident of Philadelphia January 1, 2025 to June 30, 2025 | 10. | | .00 |
| 11. Taxable Gross Compensation, eligible for Income-based Rate, received by a <u>non-resident</u> of Philadelphia January 1, 2025 to June 30, 2025 | 11. | | .00 |
| 12. Tax Due (Line 10 times .034400 OR Line 11 times .01500 if claiming Income-based rate)..... | 12. | | .00 |
| 13. Taxable Gross Compensation received by a <u>non-resident</u> of Philadelphia July 1, 2025 to December 31, 2025 | 13. | | .00 |
| 14. Taxable Gross Compensation, eligible for Income-based Rate, received by a <u>non-resident</u> of Philadelphia July 1, 2025 to December 31, 2025 | 14. | | .00 |
| 15. Tax Due (Line 13 times .034300 OR Line 14 times .01500 if claiming Income-based rate)..... | 15. | | .00 |
| 16. Total amount of Tax Due (Add Lines 6, 9, 12 and 15)..... | 16. | | .00 |
| 17. Philadelphia Wage Tax withheld by employer or credit for taxes paid to local jurisdictions outside of PA. Attach W-2. See Instructions | | | |
| If Line 17 is greater than Line 16 file an Employee Wage Tax Refund Petition for this amount | 17. | | .00 |
| 18. Tax balance due. (Line 16 minus Line 17. Cannot be less than zero)..... | 18. | | .00 |
| 19. Tax that you, not your employer , previously paid for 2025. (Not included on W-2 forms)..... | 19. | | .00 |
| 20. TAX DUE If Line 18 is greater than Line 19, enter here and in the Tax Due box of the Payment Coupon..... | 20. | | .00 |
| 21a. If Line 18 is less than Line 19, enter amount to be: REFUNDED. Do not file a separate Refund Petition. Enclose W-2 forms..... | 21a. | | .00 |
| 21b. Amount of overpayment to be APPLIED to the 2026 Earnings Tax Return..... | 21b. | | .00 |

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____



EMPLOYEE EARNINGS ALLOCATION AND/OR DEDUCTIBLE EMPLOYEE BUSINESS EXPENSES REPORT

Residents and non-residents should complete this report to calculate deductible expenses. Non-residents should also use this form if they need to calculate non-taxable compensation. **If your employer over-withheld Wage Tax, do not file this return. File the Employee Wage Tax Refund petition at tax-services.phila.gov.** (See Instructions)

| | | |
|---------------------|--|--|
| EMPLOYER | EMPLOYEE SOCIAL SECURITY NUMBER | |
| PLACE OF EMPLOYMENT | IF PARTIAL YEAR, PROVIDE DATES: From _____ To _____ | |
| | EMPLOYER IDENTIFICATION NUMBER (From Form W-2) | |

| Read Instruction Sheets A and B before completing this report. | Column A 1/1/2025 to 6/30/2025 | Column B 7/1/2025 to 12/31/2025 |
|---|-----------------------------------|------------------------------------|
| 1. GROSS COMPENSATION FOR EMPLOYEES PAID ON A SALARY BASIS per FORM W-2 | .00 | .00 |
| A. Non-Taxable Compensation (e.g. Stock Options) included in Line 1. (Must reflect on W-2) | .00 | .00 |
| B. Adjusted Gross Compensation (Subtract Line 1A from Line 1) | .00 | .00 |
| 2. Computation of non-taxable compensation and/or allowable | | |
| A. Number of Days/Hours (Include overtime from Line 2C) | Days/Hours | Days/Hours |
| B. Non-workdays/Hours (Total of weekend, vacation, holiday, sick or any type of leave time) | Days/Hours | Days/Hours |
| C. Number of actual Workdays/Hours (Base _____ Overtime _____) (Line 2A minus Line 2B) | Days/Hours | Days/Hours |
| D. Number of actual Days/Hours worked outside of Philadelphia in Line 2C | Days/Hours | Days/Hours |
| E. Percentage of time worked outside of Philadelphia (Line 2D divided by Line 2C) | % | % |
| F. Non-taxable gross compensation earned outside of Philadelphia (Line 1B times Line 2E) | .00 | .00 |
| G. (i) Total non-reimbursed business expenses pursuant to Income Tax Regulations Section 204. Residents see instructions. | .00 | .00 |
| (ii) Multiply amount on Line 2G (i) by the percentage on Line 2E | .00 | .00 |
| (iii) Deductible non-reimbursed employee business expenses. (Subtract Line 2G (ii) from Line 2G (i)) | .00 | .00 |
| H. Non-taxable income and/or deductible employee business expenses (Add Line 2F and Line 2G (iii)) | .00 | .00 |
| 3. GROSS COMPENSATION FOR EMPLOYEES PAID ON A COMMISSION BASIS per FORM W-2 | .00 | .00 |
| A. Non-Taxable Compensation (e.g. Stock Options) included in Line 3. (Must reflect on W-2) | .00 | .00 |
| B. Adjusted Gross Compensation (Subtract Line 3A from Line 3) | .00 | .00 |
| 4. Computation of taxable compensation and/or allowable expenses | | |
| A. Total Sales | .00 | .00 |
| B. Sales earned outside of Philadelphia (Income Tax Regulations § 209(b)) | .00 | .00 |
| C. Percentage of sales outside of Philadelphia. (Divide Line 4B by Line 4A.) | % | % |
| D. Commissions earned outside of Philadelphia. (Multiply Line 3B by 4C.) | .00 | .00 |
| E. (i) Total non-reimbursed business expenses pursuant to Income Tax Regulations Section 204 Residents see instructions. | .00 | .00 |
| (ii) Multiply amount on Line 4E (i) by the percentage on Line 4C | .00 | .00 |
| (iii) Deductible non-reimbursed employee business expenses. (Subtract Line 4E (ii) from Line 4E (i)) | .00 | .00 |
| F. Non-taxable gross commissions/deductible employee business expenses. (Add Line 4D and Line 4E (iii)) | .00 | .00 |
| 5. TOTAL NON-TAXABLE GROSS COMPENSATION (Add Lines 2H and Line 4F from Columns A and B.) Enter here and on Line 2 of the return. | .00 | |
| 6. TAXABLE GROSS COMPENSATION (Line 1B minus Line 2H PLUS Line 3B minus Line 4F) Residents enter Column A on Page 1, Line 4 or 5; Non-residents enter Column A on Page 1, Line 10 or 11. Residents enter Column B on Page 1, Line 7 or 8; Non-residents enter Column B on Page 1, Line 13 or 14. | .00 | .00 |