



Instructions for Preparing Certified Statement of Substantiation for Refund of Philadelphia Wage Tax for Non-Residents of Philadelphia

You must complete a City of Philadelphia **Form 83-A272A** ([click here to access this form](#)). Instructions regarding the City of Philadelphia form can be found on page 2 of the document. In addition, the University requires a **Certified Statement of Substantiation** that includes the following information ([click here for the form](#)).

Please bear in mind that the city will reimburse you for taxes paid **only** when you were working outside of the city at the University's specific direction or instruction; and that the University will only validate your application if all of the following information is provided. **NOTE: Working at home does not qualify for exemption from the city wage tax when office space and/or clerical support is available to you at the University. The Philadelphia Revenue Department has ruled that the taxpayer's use of his/her home is not "for the convenience of the employer" (the legal test for reimbursements) when office space and clerical support is available on campus.**

1. **Residence:** Your domicile outside Philadelphia should be established clearly. List your present residence and your residence at all times during the year. If you have never lived in Philadelphia, specifically state that. If at one time you lived in Philadelphia, provide sufficient information to demonstrate either that your living in Philadelphia was temporary—so that you never became a domiciliary of Philadelphia—or that if you once were a domiciliary of Philadelphia, that you have since left Philadelphia, intending to abandon Philadelphia as your residence.
2. **Job Description:** Describe your job position and general duties at the University in detail including Department and College. Describe in particular those duties requiring travel, indicating the reasons why travel was necessary.
3. **List of Dates:** List each date on which you worked outside of Philadelphia.

This list only includes dates that you would have been required to be working for the University; for example, it does not include Saturdays, Sundays, vacation, holidays, leave, sick days, sabbaticals, time off between semesters, dates when the office was closed for bad weather, etc. (i.e. any day on which you were not required to work). In appropriate circumstances, you can combine dates together (e.g. when you were attending a conference and were there several days in a row).

You may not include days on which you were working for, and being compensated by, some other entity, person or employer (e.g. serving as a paid consultant), even if this was known and acceptable to your supervisor.

- Specifically state that you **were not** separately compensated by another organization or individual for any of the days on which the refund claim is based. If you did receive additional compensation from other sources, please list the dates involved since this would then be considered a non-work day for Drexel.

Faculty having nine-month academic appointments may only claim a refund for days worked

outside Philadelphia during the academic year even though your nine month salary is paid over twelve months. If you also have an additional summer salary from the University, then you may claim a refund for the entire year.

4. **Justification for Refund (List of Duties):** For each date identified in #3, specify what work you were doing, where it was done, why you could not have done it in Philadelphia, and who authorized, instructed, or approved you to do it outside of Philadelphia.

5. **Expense Reimbursements:** If applicable, specify if the University reimbursed you for your expenses (e.g. travel, room, food), since this helps to demonstrate that the University considered the work essential to your job.
 - Reimbursement of expenses by other sources should be disclosed. Please see #3 above.

6. **Relevance to the University:** For each date in #3, state the specific benefit or relevance to the University of the work that you performed. For example, if you were doing research in another city (e.g. at another university or corporation) and you published a paper as the result of that work, that should be stated, together with a statement indicating that such papers enhance the reputation of the University. Similarly, if you attended a workshop or performed research which you were able to utilize in your teaching functions, that should be similarly stated in as much detail as possible. While this may be understood to your supervisor (who must approve the application), it will not be understood to the City of Philadelphia, and that is why you need to be specific about this benefit. Be sure to indicate if you received approval in advance from your supervisor for this out-of-city work, and attach it to the form.

7. **Certifications:** Once you have completed all of the above information, it must be signed by both you and by your Dean or Director. He or she is required to review your statement for accuracy and completeness, and is only allowed to sign it if he or she is satisfied that it is complete and agrees that you were required to work outside the city limits on the days you claim. Each signature constitutes a “representation to a government agency” as to which the law provides penalties (civil and criminal) if the statements are false.

Please send the **Form 83-A272A** (Wage Tax Refund Petition), **Form W-2**, and your **signed and Certified Statement of Substantiation**, to the Payroll Department, 3201 Arch St., 4th Floor, or if by U.S. Mail to Drexel University, Payroll Department, 3201 Arch Street, Suite 400, Philadelphia, PA 19104. The Payroll Department will review, approve and file the petition with the city. Payroll will mail a copy of the approved form to you at your home address.

Statements that do not conform to these instructions will not be processed by the Payroll Department and will be returned to the employee.