

## Philadelphia Wage Tax Refund Examples

### Example – Taxpayer Works in Wilmington, DE and Lives in Philadelphia

*This example would also apply to Taxpayers who working in NYC and Living in Phila*

Total Wages	\$	400,000	
Wilmington Tax	\$	5,000	1.25%
Delaware Tax	\$	26,400	6.60%
Pennsylvania Tax	\$	12,280	3.07%
Philadelphia Tax on Total Wages	\$	15,641	3.91%
Tentative State & Local Tax Liability	\$	59,321	
Less: Phila Wage Credit for Wilmington Tax Paid	\$	(5,000)	Eligible for Immediate Refund
Less: PA Credit for DE Tax Paid	\$	(12,280)	
Less: Phila Wage Credit for Remaining DE Tax Paid	\$	(10,641)	Eligible for Refund Petition
State & Local Tax Liability After Credits	\$	31,400	

### Example – Taxpayer Works in NYC/PA and Lives in Philadelphia

Wages earned in PA	\$	250,000	
Wages earned in NYC	\$	500,000	
Total PA & Phila taxable Wages	\$	750,000	
NYC Tax on NYC Wages	\$	19,155	3.876% (progressive rate)
NY Tax on NY Wages	\$	34,250	6.85%
PA Tax on Total Wages	\$	23,025	3.07%
Philadelphia Tax on Total Wages	\$	29,327	3.91%
Tentative State & Local Tax Liability	\$	105,757	
Less: Phila Wage Credit for NYC Tax Paid	\$	(19,155)	Eligible for Immediate Refund
Less: PA Credit for NY Tax Paid	\$	(15,350)	3.07% of NY Wages
Less: Phila Wage Credit for NY Tax Paid	\$	(396)	Eligible for Refund Petition
State & Local Tax Liability After Credits	\$	70,856	

## Philadelphia Wage Tax Refund Examples

### Example – Taxpayer Works in Delaware and Lives in Philadelphia

Total Wages	\$	400,000	
DE Tax	\$	26,400	6.60%
PA Tax	\$	12,280	3.07%
Phila Wage Tax	\$	15,641	3.9102%
Tentative State & Local Tax Liability	\$	54,321	
Less: PA Resident Credit for DE Tax Paid	\$	(12,280)	
Less: Phila Wage Credit for Remaining DE Tax Paid	\$	(14,120)	Eligible for Refund Petition
State & Local Tax Liability After Credits	\$	27,921	

### Example – Taxpayer Works in NY/PA and Lives in Philadelphia

Wages earned in PA	\$	250,000	
Wages earned in NY	\$	500,000	
Total PA & Phila taxable Wages	\$	750,000	
NY Tax on NY Wages	\$	34,250	6.85%
PA Tax on Total Wages	\$	23,025	3.07%
Philadelphia Wage Tax on Total Wages	\$	29,327	3.9102%
Tentative State & Local Tax Liability	\$	86,602	
Less: PA Credit for NY Tax Paid	\$	(15,350)	3.07% of NY Wages
Less: Phila Wage Credit for Remaining NY Tax Paid	\$	(18,900)	Eligible for Refund Petition
State & Local Tax Liability After Credits	\$	52,352	

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