



## **Philadelphia, PA** **Earned Income Tax Credit ("EITC") notice**

With the passage of Philadelphia Bill No. 170245, amending Chapter 19-4000 of the City's Code, signed into law on May 8, 2017, all employers must provide an EITC Notice on an annual basis to each employee residing or working in Philadelphia and who has taxes withheld. EITC Notices must be provided to employees at the same time W-2s are provided.

The notification must also be provided to each non-payroll worker residing or working in Philadelphia and who is required to receive a federal Form 1099. EITC Notices must be provided to non-payroll workers at the same time 1099s are provided.

The written notification that must be given to employees is the "Earned Income Tax Credit ("EITC") notice", which contains the eligibility requirements and maximum benefit amounts for EITC. A copy of the most current EITC notice can be found at <https://www.phila.gov/documents/earned-income-tax-credit-eitc-employer-notice/>.

## **Income-based Wage Tax Refund (IWTR) program**

With the passage of Philadelphia Bill No. 140140, amending Chapter 19-1500 of the City's Code, signed into law on June 17, 2014, all employers must provide an IWTR Program petition form on an annual basis to each employee residing or working in Philadelphia and who has taxes withheld. IWTR Program form must be provided to employees at the same time W-2s are provided.

The program form that must be given to employees is the "Income-based Wage Tax Refund Petition", which contains the eligibility requirements and maximum benefit amounts for IWTR Program. A copy of the most current IWTR Program form(s) (resident & non-resident) can be found at <https://www.phila.gov/documents/income-based-wage-tax-refund-petition/>.

