State of Delaware
DEPARTMENT OF HUMAN RESOURCES

Organizational Specific DHR Procedure (2/2/21) **Request for Refund of Wilmington City Wage Tax**
The following Job Aid provides instructions for submitting an Executive Branch agency employee's request for a Refund of Wilmington City Wage Tax.

Request for Refund of Wilmington City Wage Process	
1.	In accordance with new guidance established by the City of Wilmington, applications for refunds of Wilmington City Wage Tax withheld during calendar year 2020, now require employer certification. The State of Delaware Department of Human Resources must review all requests to determine if criteria is met prior to certification.
2.	Employee will complete the 2020 WCWT-5 – Application for Refund of Wilmington City Wage Tax.
3.	Executive Branch Employee will submit the completed form to their Supervisor who will send to Agency Human Resources (HR).
4.	Agency HR will submit verified information on employee request and send to DHR Central – Attention: Cherie Dodge Biron Cherie.dodge-biron@delaware.gov with the **Subject: Request for Refund of Wilmington City Wage Tax**
5.	DHR Central will review request and identify if any additional documentation needed to process the request. This could include detailed hours/days which employee states s/he did not work in the City of Wilmington.
6.	DHR Central will contact Agency HR for required documentation and provide the deadline for submittal.
7.	DHR will review documentation and review the request with the Department of Finance and the Department of Justice, if necessary.
8.	If it has been determined that an employee is eligible for the refund based on criteria established by the City of Wilmington, DHR Central will sign the WCWT-5 – Application for Refund of Wilmington City Wage Tax and send to the City of Wilmington with any required documentation.
9.	DHR Central will advise Agency HR who will notify the employee, including if the employee does not meet the eligibility criteria.

References: Earned Income Tax Refunds for Non-resident Employees, Guidance and Frequently Asked Questions, https://www.wilmingtonde.gov/home/showpublisheddocument?id=9785