

City of Philadelphia



(Bill No. 180168)

AN ORDINANCE

Amending Chapter 19-1500 of The Philadelphia Code, entitled “Wage and Net Profits Tax,” by revising certain tax rates, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1500 of The Philadelphia Code is hereby amended as follows:

CHAPTER 19-1500. WAGE AND NET PROFITS TAX.

* * *

§19-1502. Imposition of Tax.

(1) Tax On Salaries, Wages, Commissions And Other Compensation.

(a) Residents. An annual tax on salaries, wages, commissions and other compensation earned by residents of Philadelphia is imposed for general revenue purposes for the following periods at the following rates:

* * *

July 1, 2017, [and thereafter] <i>through June 30, 2018</i>	2.3907%
<i>July 1, 2018, and thereafter</i>	2.3809%

(b) Non-Residents. An annual tax on salaries, wages, commissions and other compensation earned by non-residents of Philadelphia for work done or services performed or rendered in Philadelphia is imposed for general revenue purposes for the following periods at the following rates:

* * *

July 1, 2017, [and thereafter] <i>through June 30, 2018</i>	3.4654%
<i>July 1, 2018, and thereafter</i>	3.4567%

(c) The tax imposed under §19-1502(1) (a) and (b) shall relate to and be imposed upon salaries, wages, commissions, and other compensation paid

City of Philadelphia

BILL NO. 180168 continued

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by an employer or on his behalf to any person who is employed by or renders services to him.

(2) Tax On Net Profits Earned In Businesses, Professions Or Other Activities.

- (a) Residents. An annual tax on the net profits earned in businesses, professions or other activities conducted by residents of Philadelphia is imposed for general revenue purposes for the following periods at the following rates:

* * *	
January 1, 2017, [and thereafter] <i>through December 31, 2017</i>	2.3907%
<i>January 1, 2018, and thereafter</i>	2.3809%

- (b) An annual tax on the net profits earned in businesses, professions or other activities conducted in Philadelphia by non-residents is imposed for general revenue purposes for the following periods at the following rates:

* * *	
January 1, 2017, [and thereafter] <i>through December 31, 2017</i>	3.4654%
<i>January 1, 2018, and thereafter</i>	3.4567%

* * *

Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.

City of Philadelphia

BILL NO. 180168 continued

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City of Philadelphia

BILL NO. 180168 continued

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on June 7, 2018. The Bill was Signed by the Mayor on June 20, 2018.



Michael A. Decker
Chief Clerk of the City Council