

# City of Philadelphia



(Bill No. 210324)

## 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, 2019 [, and thereafter] <i>through June 30, 2021</i>	2.3712%
<i>July 1, 2021, and thereafter</i>	2.3398%

(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, 2020 through June 30, 2021	3.5019%
July 1, 2021, and thereafter	3.4481%

\* \* \*

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

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(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, 2019 [, and thereafter] <i>through December 31, 2020</i>	2.3712%
<i>January 1, 2021, and thereafter</i>	2.3398%

(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, 2020 through December 31, 2020	3.5019%
January 1, 2021, and thereafter	3.4481%

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.

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# City of Philadelphia

*BILL NO. 210324 continued*

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on June 24, 2021. The Bill was Signed by the Mayor on June 28, 2021.



Michael A. Decker  
Chief Clerk of the City Council