

City of Philadelphia



(Bill No. 250195)

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, 2023, and thereafter] <i>July 1, 2023 through June 30, 2025</i>	2.25%
<i>July 1, 2025 through June 30, 2026</i>	2.24%
<i>July 1, 2026 through June 30, 2027</i>	2.235%
<i>July 1, 2027 through June 30, 2028</i>	2.23%
<i>July 1, 2028 through June 30, 2029</i>	2.22%
<i>July 1, 2029, and thereafter</i>	2.20%

(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, 2022, and thereafter] <i>July 1, 2022 through June 30, 2025</i>	3.44%
<i>July 1, 2025 through June 30, 2026</i>	3.43%
<i>July 1, 2026 through June 30, 2027</i>	3.425%

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<i>July 1, 2027 through June 30, 2028</i>	<i>3.42%</i>
<i>July 1, 2028 through June 30, 2029</i>	<i>3.41%</i>
<i>July 1, 2029, and thereafter</i>	<i>3.39%</i>

* * *

(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:

* * *

<i>[January 1, 2023, and thereafter] January 1, 2023 through December 31, 2024</i>	<i>2.25%</i>
<i>January 1, 2025 through December 31, 2025</i>	<i>2.24%</i>
<i>January 1, 2026 through December 31, 2026</i>	<i>2.235%</i>
<i>January 1, 2027 through December 31, 2027</i>	<i>2.23%</i>
<i>January 1, 2028 through December 31, 2028</i>	<i>2.22%</i>
<i>January 1, 2029, and thereafter</i>	<i>2.20%</i>

* * *

(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:

* * *

<i>[January 1, 2022, and thereafter] January 1, 2022 through December 31, 2024</i>	<i>3.44%</i>
<i>January 1, 2025 through December 31, 2025</i>	<i>3.43%</i>
<i>January 1, 2026 through December 31, 2026</i>	<i>3.425%</i>
<i>January 1, 2027 through December 31, 2027</i>	<i>3.42%</i>
<i>January 1, 2028 through December 31, 2028</i>	<i>3.41%</i>
<i>January 1, 2029, and thereafter</i>	<i>3.39%</i>

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on June 12, 2025. The Bill was Signed by the Mayor on June 13, 2025.

A handwritten signature in black ink, reading "Elizabeth McCollum". The signature is fluid and cursive, with the first name "Elizabeth" and last name "McCollum" clearly distinguishable.

Elizabeth McCollum
Chief Clerk of the City Council