

# City of Philadelphia



(Bill No. 230147)

## 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, [2022, and thereafter] 2022 through June 30, 2023	2.29%
July 1, 2023, and thereafter	2.25%

\* \* \*

(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, [2022, and thereafter] 2022 through December 31, 2022	2.29%
January 1, 2023, and thereafter	2.25%

# City of Philadelphia

*BILL NO. 230147 continued*

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**Explanation:**

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

# City of Philadelphia

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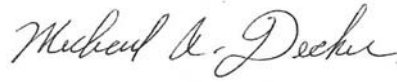
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# City of Philadelphia

*BILL NO. 230147 continued*

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on June 22, 2023. The Bill was Signed by the Mayor on June 23, 2023.

A handwritten signature in cursive script, reading "Michael A. Decker".

Michael A. Decker  
Chief Clerk of the City Council