

Legislation Text

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Amending Chapter 19-1500 of The Philadelphia Code, entitled “Wage and Net Profits Tax,” by decreasing the rates of the tax and by making technical amendments, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1502 of The Philadelphia Code, entitled “Imposition of Tax,” which is a section of Chapter 19-1500 of the Code, entitled “Wage and Net Profits Tax,” is hereby repealed in its entirety, and a new Section 19-1502 is added to the Code as follows:

§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:*

<i>January 1, 1950 through December 31, 1956</i>	<i>1.25%</i>
<i>January 1, 1957 through December 31, 1960</i>	<i>1.50%</i>
<i>January 1, 1961 through December 31, 1965</i>	<i>1.625%</i>
<i>January 1, 1966 through June 30, 1969</i>	<i>2.00%</i>
<i>July 1, 1969 through June 30, 1971</i>	<i>3.00%</i>
<i>July 1, 1971 through June 30, 1976</i>	<i>3.3125%</i>
<i>July 1, 1976 through June 30, 1983</i>	<i>4.3125%</i>
<i>July 1, 1983 through June 30, 1991</i>	<i>4.96%</i>
<i>July 1, 1991 through December 31, 1995</i>	<i>3.46%</i>
<i>January 1, 1996 through June 30, 1996</i>	<i>3.36%</i>
<i>July 1, 1996 through June 30, 1997</i>	<i>3.34%</i>
<i>July 1, 1997 through June 30, 1998</i>	<i>3.29%</i>
<i>July 1, 1998 through June 30, 1999</i>	<i>3.1869%</i>
<i>July 1, 1999 through June 30, 2000</i>	<i>3.1135%</i>
<i>July 1, 2000 through June 30, 2001</i>	<i>3.0635%</i>
<i>July 1, 2001 through June 30, 2002</i>	<i>3.0385%</i>
<i>July 1, 2002 through June 30, 2003</i>	<i>3.00%</i>
<i>July 1, 2003 through June 30, 2008</i>	<i>The rate provided under §19-1502(3)</i>

<i>July 1, 2008 and thereafter</i>	<i>The rate at which the tax was imposed on June 30, 2008</i>
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(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:

<i>January 1, 1950 through December 31, 1956</i>	<i>1.25%</i>
<i>January 1, 1957 through December 31, 1960</i>	<i>1.50%</i>
<i>January 1, 1961 through December 31, 1965</i>	<i>1.625%</i>
<i>January 1, 1966 through June 30, 1969</i>	<i>2.00%</i>
<i>July 1, 1969 through June 30, 1971</i>	<i>3.00%</i>
<i>July 1, 1971 through June 30, 1976</i>	<i>3.3125%</i>
<i>July 1, 1976 through December 31, 1995</i>	<i>4.3125%</i>

January 1, 1996 through June 30, 1996 4.2256%