City of Philadelphia

Legislation Text

City Council
Chief Clerk's Office
402 City Hall
Philadelphia, PA 19107

File #: 140941, **Version:** 0

Amending Chapter 19-1500 of The Philadelphia Code, entitled "Wage and Net Profits Tax," by providing for special tax provisions for certain veterans of the Armed Forces of the United States who become employed by the City as a police officer, firefighter, correctional officer or paramedic; all 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 to read as follows:

CHAPTER 19-1500. WAGE AND NET PROFITS TAX.

§19-1501.   Definitions.

*   *   *

(10) Salaries, Wages, Commissions and Other Compensation. All salaries, wages, commissions, bonuses, incentive payments, fees and tips that may accrue or be received by an individual, whether indirectly or through an agent and whether in cash or in property, for services rendered, but excluding:

*   *   *

> *(h)   beginning in Tax Year 2016:*

(.1)   the wages or compensation paid to a person employed as a police officer, firefighter, correctional officer or fire service paramedic by the City, provided the person satisfies all of the following that tax year:

> *(A) received an honorable discharge from any branch of the United States Armed Forces;*

> *(B) became employed by the City as a police officer, firefighter, fire service paramedic or correctional officer on or after January 1, 2015, and on or before January 1, 2020;*

> *(C) has successfully completed all required training and remains continuously employed since hiring as a police officer, firefighter, correctional officer or fire service paramedic for the City;*

> *(D)   has not received a total benefit from this exclusion of more than $5,000; and*

> *(E)   has not benefitted from this exclusion for more than four years.*

(.2) Regulations. The Revenue Department is authorized to issue regulations to provide adjustments to withholding or procedures for refunds to implement this exclusion.

(.3) *Sunset Provision. This subsection (h) shall expire on January 1, 2025.*

<p align="center">*   *   *</p>

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

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