



# City of Philadelphia

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

## Legislation Text

File #: 230147, Version: 1

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] <i>2022 through June 30, 2023</i>	2.29%
<i>July 1, 2023, and thereafter</i>	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] <i>2022 through December 31, 2022</i>	2.29%
<i>January 1, 2023, and thereafter</i>	2.25%

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.