



Legislation Details (With Text)

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File created: 5/23/2013 **In control:** Committee of the Whole

On agenda: **Final action:** 6/13/2013

Title: Amending Chapter 19-1500 of The Philadelphia Code, entitled "Wage and Net Profits Tax," by revising certain tax rates, under certain terms and conditions.

Sponsors: Council President Clarke, Councilmember Jones

Indexes: WAGE AND NET PROFITS TAX

Code sections: 19-1500 - Wage and Net Profits Tax

Attachments: 1. CertifiedCopy13044400.pdf

Date	Ver.	Action By	Action	Result	Tally
6/25/2013	0	MAYOR	SIGNED		
6/13/2013	0	CITY COUNCIL	READ AND PASSED	Pass	16:0
6/6/2013	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
6/6/2013	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
6/6/2013	0	CITY COUNCIL	ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
5/29/2013	0	Committee of the Whole	HEARING NOTICES SENT		
5/29/2013	0	Committee of the Whole	HEARING HELD		
5/29/2013	0	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
5/23/2013	0	CITY COUNCIL	Introduced and Referred	Pass	

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, 2010 [and thereafter] <i>through June 30, 2013</i>	2.4280%
<i>July 1, 2013 through June 30, 2014</i>	2.424%
<i>July 1, 2014 and thereafter</i>	2.42%

(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, 2010 [and thereafter] <i>through June 30, 2013</i>	3.4985%
<i>July 1, 2013 through June 30, 2014</i>	3.495%
<i>July 1, 2014 and thereafter</i>	3.4915%

(c) The tax imposed under §19-1502(1) (a) and (b) shall relate to and be imposed upon salaries, wages, commissions, and other compensation paid by an employer or on his behalf to any person who is employed by or renders services to him.

(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, 2010 [and thereafter] <i>through December 31, 2012</i>	2.4280%
<i>January 1, 2013 through December 31, 2013</i>	2.424%
<i>January 1, 2014 and thereafter</i>	2.42%

(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:

* * *

January 1, 2010 [and thereafter] <i>through December 31, 2012</i>	3.4985%
<i>January 1, 2013 through December 31, 2013</i>	3.495%
<i>January 1, 2014 and thereafter</i>	3.4915%

* * *

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.