City of Philadelphia

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

Legislation Details (With Text)

File #:	170198	**Version:**	0	**Name:**	
Type:	Bill			**Status:**	ENACTED
File created:	3/2/2017			**In control:**	Committee of the Whole
On agenda:				**Final action:**	6/8/2017
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 Henon				
Indexes:	WAGE AND NET PROFITS TAX				
Code sections:	19-1500 - Wage and Net Profits Tax				
Attachments:	1. CertifiedCopy17019800.pdf				

Date	Ver.	Action By	Action	Result	Tally
6/14/2017	0	MAYOR	SIGNED		
6/8/2017	0	CITY COUNCIL	READ AND PASSED	Pass	16:0
5/25/2017	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY`S FIRST READING CALENDAR		
5/25/2017	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
5/25/2017	0	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
5/24/2017	0	Committee of the Whole	HEARING HELD		
5/24/2017	0	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
5/24/2017	0	Committee of the Whole	HEARING NOTICES SENT		
5/17/2017	0	Committee of the Whole	HEARING HELD		
5/17/2017	0	Committee of the Whole	RECESSED		
5/17/2017	0	Committee of the Whole	HEARING NOTICES SENT		
5/10/2017	0	Committee of the Whole	HEARING NOTICES SENT		
5/10/2017	0	Committee of the Whole	HEARING HELD		
5/10/2017	0	Committee of the Whole	RECESSED		
5/9/2017	0	Committee of the Whole	HEARING NOTICES SENT		
5/9/2017	0	Committee of the Whole	HEARING HELD		
5/9/2017	0	Committee of the Whole	RECESSED		
3/2/2017	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, 2016 [and thereafter] *through June 30, 2017*	2.4004%
July 1, 2017, and thereafter	*2.3907%*

(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, 2016 [and thereafter] *through June 30, 2017*	3.4741%
July 1, 2017, and thereafter	*3.4654%*

(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, 2016 [and thereafter] *through December 31, 2016*	2.4004%
January 1, 2017, and thereafter	*2.3907%*

(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

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at the following rates:

* * *

January 1, 2016 [and thereafter] *through December 31, 2016*	3.4741%
January 1, 2017, and thereafter	*3.4654%*

* * *

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