

Legislation Details (With Text)

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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				
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Date	Ver.	Action By	Action	Result	Tally
6/18/2019	0	MAYOR	SIGNED		
6/13/2019	0	CITY COUNCIL	READ AND PASSED	Pass	17:0
6/6/2019	0	CITY COUNCIL			
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6/3/2019	0	Committee of the Whole			
5/15/2019	0	Committee of the Whole			
5/14/2019	0	Committee of the Whole			
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5/8/2019	0	Committee of the Whole			
3/7/2019	0	CITY COUNCIL			

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, 2018, [and thereafter] <i>through June 30, 2019</i>	2.3809%
<i>July 1, 2019, and thereafter</i>	2.3712%

- (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, 2018, [and thereafter] <i>through June 30, 2019</i>	3.4567%
<i>July 1, 2019, and thereafter</i>	3.4481%

- (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, 2018, [and thereafter] <i>through December 31, 2018</i>	2.3809%
<i>January 1, 2019, and thereafter</i>	2.3712%

- (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, 2018, [and thereafter] <i>through December 31, 2018</i>	3.4567%
<i>January 1, 2019, and thereafter</i>	3.4481%

* * *

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.