City of Philadelphia

City Council
Chief Clerk's Office
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Legislation Details (With Text)

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Type:	Bill		**Status:**	ENACTED	
File created:	5/12/2022		**In control:**	Committee of the Whole	
On agenda:			**Final action:**	6/23/2022	
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 Parker				
Indexes:	WAGE AND NET PROFITS TAX				
Code sections:					
Attachments:	1. CertifiedCopy22041001.pdf				

Date	Ver.	Action By	Action	Result	Tally
6/27/2022	1	MAYOR	SIGNED		
6/23/2022	0	CITY COUNCIL	READ AND PASSED	Pass	14:3
6/16/2022	1	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL		
6/16/2022	1	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
6/16/2022	1	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL		
6/15/2022	0	Committee of the Whole	HEARING NOTICES SENT		
6/15/2022	0	Committee of the Whole	HEARING HELD		
6/15/2022	0	Committee of the Whole	AMENDED		
6/15/2022	1	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
6/14/2022	0	Committee of the Whole	HEARING NOTICES SENT		
6/14/2022	0	Committee of the Whole	RECESSED		
6/8/2022	0	Committee of the Whole	HEARING HELD		
6/8/2022	0	Committee of the Whole	RECESSED		
6/8/2022	0	Committee of the Whole	HEARING NOTICES SENT		
5/12/2022	0	CITY COUNCIL	Introduced and Referred		

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

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* * *

§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, 2021 [, and thereafter] *through June 30, 2022*	2.3398%
July 1, 2022, and thereafter	*2.29%*

(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, 2021 [, and thereafter] *through June 30, 2022*	3.4481%
July 1, 2022, and thereafter	*3.44%*

* * *

(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, 2021 [, and thereafter] *through December 31, 2021*	2.3398%
July 1, 2022, and thereafter	*2.29%*

* * *

(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:

* * *

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January 1, 2021 [and thereafter] *through December 31, 2021*	3.4481%
January 1, 2022, and thereafter	*3.44%*

* * *

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