

**SUMMARY SCHEDULE OF TAX RATES SINCE 1952
CITY AND SCHOOL DISTRICT OF PHILADELPHIA**

<u>TYPE OF TAX</u>	<u>YEARS</u>	<u>RATES</u>
Amusement Tax	1952 - 1956 1957 - June 30, 1988 July 1, 1988 July 1, 1989 & Subsequent Years	10.00% of admission charges 5.00% of admission charges 7.33% of admission charges 5.00% of admission charges
Bowling Alley Tax	1952 – 1992 1993 & Subsequent Years	Annual tax of \$25 for each alley Repealed
Business Privilege License	1985 – 1990 1991 – 2002 2003 – 2008 2009	\$ 20.00 per year \$200.00 one-time fee \$250.00 one-time fee /or \$50 per year \$300.00 one-time fee/or \$50 per year (as of 1/1/09)
Business Privilege Tax	1985 1986 – 1988 1989 – 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011	3.050 mills on gross receipts and 3.70% on taxable net income 3.900 mills on gross receipts and 4.35% on taxable net income 3.250 mills on gross receipts and 6.50% on taxable net income 3.000 mills on gross receipts and 6.50% on taxable net income 2.950 mills on gross receipts and 6.50% on taxable net income 2.875 mills on gross receipts and 6.50% on taxable net income 2.775 mills on gross receipts and 6.50% on taxable net income 2.650 mills on gross receipts and 6.50% on taxable net income 2.525 mills on gross receipts and 6.50% on taxable net income 2.400 mills on gross receipts and 6.50% on taxable net income 2.300 mills on gross receipts and 6.50% on taxable net income 2.100 mills on gross receipts and 6.50% on taxable net income 1.900 mills on gross receipts and 6.50% on taxable net income 1.665 mills on gross receipts and 6.50% on taxable net income 1.54 mills on gross receipts and 6.50% on taxable net income 1.415 mills on gross receipts and 6.45% on taxable net income 1.415 mills on gross receipts and 6.45% on taxable net income 1.415 mills on gross receipts and 6.45% on taxable net income
Condominium Conversion Privilege Tax declared unconstitutional by Common Pleas Court April 1989		
Earnings Tax (See Wage Tax)		
General Business Tax (School District)	1952 – 1967 1968 – 1984 1985 & Subsequent Years	1 mill on gross receipts 2 mills on gross receipts or 2% or net income, whichever is lower Repealed
Hotel Room Rental Tax	Dec. 1, 1982 – Oct. 31, 1986 Nov. 1, 1986 – July 15, 1993 July 15, 1993 – June 30, 1999 July 1, 1999 – December 31, 2008 January 1, 2009	3.00% on amount received for rental of rooms 5.00% on amount received for rental of rooms 6.00% on amount received for rental of rooms 7.00% on amount received for rental of rooms 8.2% on amount received for rental of rooms
Liquor Sales Tax (School District)	1995 & Subsequent Years	10.00% on every retail sale of liquor or malt and brewed beverage which is not subject to the Pennsylvania Sales Use and Hotel Occupancy Tax
Mechanical Amusement Device Tax	1952 – 1982 1983 & Subsequent Years	Annual tax of \$25 per device Annual tax of \$100 per device
Mercantile License Tax	1953 – 1976 1977 – 1982 1983 1984 1985 & Subsequent Years	3 mills on gross receipts 4 mills on gross receipts 5 mills on gross receipts 4 mills on gross receipts Repealed
Net Profit Tax	1952 – 1955 1956 – 1959 1960 – 1964 1965 – 1968 1969 – 1970 1971 – 1975 1976 – 1982 1983 – June 30, 1991 July 1, 1991 – Dec., 31, 1995 1996 1997 1998 1999 2000 2001 2002 2003 – 2004 2005 2006 2007 2008 2009 2010 & Subsequent Years	1.2500% 1.5000% 1.6250% 2.0000% 3.0000% 3.3125% 4.3125% 4.9600% 4.9600% (Resident) 4.3125% (Non-Resident) of net profits 4.8400% (Resident) 4.2082% (Non-Resident) of net profits 4.7900% (Resident) 4.1647% (Non-Resident) of net profits 4.6869% (Resident) 4.0750% (Non-Resident) of net profits 4.6135% (Resident) 4.0112% (Non-Resident) of net profits 4.5635% (Resident) 3.9672% (Non-Resident) of net profits 4.5385% (Resident) 3.9462% (Non-Resident) of net profits 4.5000% (Resident) 3.9127% (Non-Resident) of net profits 4.4625% (Resident) 3.8801% (Non-Resident) of net profits 4.331% (Resident) 3.8197% (Non-Resident) of net profits 4.301% (Resident) 3.7716% (Non-Resident) of net profits 4.260% (Resident) 3.7557% (Non-Resident) of net profits 3.98% (Resident) 3.5392% (Non-Resident) of net profits 3.9296% (Resident) 3.4997% (Non-Resident) of net profits 3.928% (Resident) 3.4985% (Non-Resident) of net profits
Outdoor Advertising Tax	July 1, 2005 & Subsequent Years	7% of the purchase price
Pari-Mutual Tax	1963 – 1974 1975 – 1981 1969 – 1974 1975 – 1982 1982 & Subsequent Years	2.00% on Harness Racing Wagers 4.00% on Harness Racing Wagers 2.00% on Flat Racing Wagers No Flat Racing in Philadelphia No Tax on Harness Racing or Flat Racing
Parking Tax	1952 – June 30, 1985 July 1, 1985 – June 30, 1986 July 1, 1986 – June 30, 1987 July 1, 1987 – June 30, 2008 July 1, 2008 & Subsequent Years	10.00% of gross receipts from all parking transactions 20.00% of gross receipts from all parking transactions 17.50% of gross receipts from all parking transactions 15.00% of gross receipts from all parking transactions 20.00% of gross receipts from all parking transactions

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<u>TYPE OF TAX</u>	<u>YEARS</u>	<u>RATES</u>				
Personal Property Tax (City)	1952 – 1996 1997 & Subsequent Years	4 mills on taxable intangible items Suspended				
Personal Property Tax (School District)	1952 – 1967 1968 & Subsequent Years	4 mills on taxable intangible items Repealed				
		<u>(CITY)</u>	<u>(SCHOOL)</u>	<u>TOTAL</u>		
Real Estate Tax	1952 – 1956 1957 1958 – 1959 1960 1961 – 1963 1964 – 1965 1966 – 1973 1974 1975 – 1976 1977 – 1980 1981 – 1982 1983 1984 1985 – 1988 1989 1990 – 2002 2003 – 2007 2008-2010 2011 2012	1.700% 2.060% 2.060% 2.060% 2.200% 2.200% 2.375% 1.975% 1.975% 3.275% 3.475% 3.900% 3.900% 3.505% 3.745% 3.745% 3.474% 3.305% 4.123% 4.123%	1.325% 1.325% 1.400% 1.600% 1.600% 1.800% 2.100% 2.500% 2.800% 2.900% 3.275% 3.275% 3.575% 3.970% 4.120% 4.519% 4.790% 4.959% 4.959% 5.309%	3.025% 3.385% 3.460% 3.660% 3.800% 4.000% 4.475% 4.475% 4.775% 6.175% 6.750% 7.175% 7.475% 7.475% 7.865% 8.264% 8.264% 8.264% 9.082% 9.432%		
Real Estate Non-Utilization Tax	1981 & Subsequent Years	10.00%	of assessed value of vacant real estate			
Real Estate Transfer Tax	Jan. 1, 1953 – June 30, 1981 July 1, 1981 – June 30, 1983 July 1, 1983 – June 30, 1988 July 1, 1988 – June 30, 1990 July 1, 1990 – June 30, 1991 July 1, 1991 – June 30, 1992 July 1, 1992 – June 30, 1993 July 1, 1993 – June 30, 1994 July 1, 1994 & Subsequent Years	1.00% 2.00% 2.50% 4.07% 3.92% 3.69% 3.46% 3.23% 3.00%	of value of real estate transferred of value of real estate transferred of value of real estate transferred of value of real estate transferred of value of real estate transferred of value of real estate transferred of value of real estate transferred of value of real estate transferred of value of real estate transferred			
Sales & Use Tax	Oct. 1, 1991 – Oct 7, 2009 Oct. 8, 2009	1.00% on the retail sale or use of tangible personal property and services 2.00% on the retail sale or use of tangible personal property and services				
School Income Tax (School District)	1967 – 1975 1976 – 1982 1983 – 1995 1996 1997 1998 1999 2000 2001 2002 2003 – 2004 2005 2006 2007 2008 2009 2010 2011	2.00% 4.3125% 4.96% 4.84% 4.79% 4.6869% 4.6135% 4.5635% 4.5385% 4.5000% 4.4625% 4.331% 4.301% 4.26% 3.98% 3.9296% 3.928% 3.8722%	on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income on unearned income			
Sound Production Tax	1952 – 1992 1993 & Subsequent Years	5.000% Repealed	on gross income			
Tobacco & Tobacco Related Tax	July 1, 2010	\$0.036 for individually rolled items, like cigars \$0.36 per pack of rolling papers \$0.36 per ounce of all other tobacco and tobacco-related items				
Use & Occupancy Tax (School District)	July 1, 1970 – June 30, 1980 July 1, 1980 – June 30, 1982 July 1, 1982 – June 30, 1988 July 1, 1988 – June 30, 1990 July 1, 1990 & Subsequent Years	\$1.25 per annum per \$100 of assessed value \$2.50 per annum per \$100 of assessed value \$3.25 per annum per \$100 of assessed value \$3.85 per annum per \$100 of assessed value \$4.62 per annum per \$100 of assessed value				
Vending Machine Tax	July 1, 1988 – December 31, 1989 1990 & Subsequent Years	\$100 per vending machine (Newspapers exempt) Repealed				
Vehicle Rental Tax	July 1, 2000 & Subsequent Years	2.00% on amount received for renting a vehicle				
Wage Tax and Earnings Tax	1952 – 1956 1957 – 1960 1961 – 1965 1966 – June 30, 1969 July 1, 1969 – June 30, 1971 July 1, 1971 – June 30, 1976 July 1, 1976 – June 30, 1983 July 1, 1983 – Dec. 31, 1995 Jan. 1, 1996 – June 30, 1996 July 1, 1996 – June 30, 1997 July 1, 1997 – June 30, 1998 July 1, 1998 – June 30, 1999 July 1, 1999 – June 30, 2000	1.25% 1.50% 1.625% 2.00% 3.00% 3.3125% 4.3125% 4.96% 4.86% 4.84% 4.79% 4.6869% 4.6135%	(Resident) (Resident) (Resident) (Resident) (Resident) (Resident) (Resident) (Resident) (Resident) (Resident) (Resident) (Resident) (Resident)	4.3125% 4.2256% 4.2082% 4.1647% 4.0750% 4.0112%	(Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident) (Non-Resident)	on gross wages on gross wages on gross wages on gross wages on gross wages on gross wages on gross wages on gross wages on gross wages on gross wages on gross wages on gross wages on gross wages

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Wage Tax and Earnings Tax (cont'd)	July 1, 2000 – June 30, 2001	4.5635%	(Resident)	3.9672%	(Non-Resident)	on gross wages
	July 1, 2001 – June 30, 2002	4.5385%	(Resident)	3.9462%	(Non-Resident)	on gross wages
	July 1, 2002 – June 30, 2003	4.5000%	(Resident)	3.9127%	(Non-Resident)	on gross wages
	July 1, 2003 – December 31, 2004	4.4625%	(Resident)	3.8801%	(Non-Resident)	on gross wages
	January 1, 2005 – December 31, 2005	4.331%	(Resident)	3.8197%	(Non-Resident)	on gross wages
	January 1, 2006 – December 31, 2006	4.301%	(Resident)	3.7716%	(Non-Resident)	on gross wages
	January 1, 2007 – December 31, 2007	4.26%	(Resident)	3.7557%	(Non-Resident)	on gross wages
	January 1, 2008 – June 30, 2008	4.219%	(Resident)	3.7242%	(Non-Resident)	on gross wages
	July 1, 2008 – December 31, 2008	3.98%	(Resident)	3.5392%	(Non-Resident)	on gross wages
	January 1, 2009 – June 30, 2009	3.93%	(Resident)	3.50%	(Non-Resident)	on gross wages
	July 1, 2009 – December 31, 2009	3.9296%	(Resident)	3.4997%	(Non-Resident)	on gross wages
	January 1, 2010 – June 30, 2010	3.9296%	(Resident)	3.4997%	(Non-Resident)	on gross wages
	July 1, 2010 – December 31, 2010	3.928%	(Resident)	3.4985%	(Non-Resident)	on gross wages
	January 1, 2011 – December 31, 2011	3.928%	(Resident)	3.4985%	(Non-Resident)	on gross wages