

SUMMARY SCHEDULE OF TAX RATES SINCE 1952 CITY AND SCHOOL DISTRICT OF PHILADELPHIA – (Revised June 24, 2019)						
TYPE OF TAX	YEARS	RATES				
Amusement Tax	1952 - 1956	10.00% of admission charges				
	1957 - June 30.1988	5.00% of admission charges				
	July 1, 1988	7.33% of admission charges				
	July 1, 1989 & Subsequent Years	5.00% of admission charges				
Bowling Alley Tax	1952 – 1992	Annual tax of \$25 for each alley				
	1993 & Subsequent Years	Repealed				
Business Income & Receipts Tax	1985	3.050 mills on gross receipts and 3.70% on taxable net income				
	1986 – 1988	3.900 mills on gross receipts and 4.35% on taxable net income				
	1989 – 1995	3.250 mills on gross receipts and 6.50% on taxable net income				
	1996	3.000 mills on gross receipts and 6.50% on taxable net income				
	1997	2.950 mills on gross receipts and 6.50% on taxable net income				
	1998	2.875 mills on gross receipts and 6.50% on taxable net income				
	1999	2.775 mills on gross receipts and 6.50% on taxable net income				
	2000	2.650 mills on gross receipts and 6.50% on taxable net income				
	2001	2.525 mills on gross receipts and 6.50% on taxable net income				
	2002	2.400 mills on gross receipts and 6.50% on taxable net income				
	2003	2.300 mills on gross receipts and 6.50% on taxable net income				
	2004	2.100 mills on gross receipts and 6.50% on taxable net income				
	2005	1.900 mills on gross receipts and 6.50% on taxable net income				
	2006	1.665 mills on gross receipts and 6.50% on taxable net income				
	2007	1.54 mills on gross receipts and 6.50% on taxable net income				
	2008 – 2013	1.415 mills on gross receipts and 6.45% on taxable net income				
	2014	1.415 mills on gross receipts and 6.43% on taxable net income				
	2015	1.415 mills on gross receipts and 6.41% on taxable net income				
	2016	1.415 mills on gross receipts and 6.39% on taxable net income				
	2017	1.415 mills on gross receipts and 6.35% on taxable net income				
	2018	1.415 mills on gross receipts and 6.30% on taxable net income				
	2019	1.415 mills on gross receipts and 6.25% on taxable net income				
	2020	1.415 mills on gross receipts and 6.20% on taxable net income				
	2021	1.415 mills on gross receipts and 6.15% on taxable net income				
2022	1.415 mills on gross receipts and 6.10% on taxable net income					
2023 and thereafter	1.415 mills on gross receipts and 6.00% on taxable net income					
Commercial Activity License	1985 – 1990	\$ 20.00 per year				
	1991 – 2002	\$200.00 one time fee				
	2003 – 2008	\$250.00 one time fee/or \$50 per year (as of 7/1/08)				
	2009 – 2013	\$300.00 one-time fee/or \$50 per year (as of 7/1/08)				
	2014 & Subsequent Years	Free of Charge				
Condominium Conversion Privilege Tax declared unconstitutional by Common Pleas Court April 1989						
Earnings Tax (See Wage Tax)						
General Business Tax (School District)	1952 – 1967	1 mill on gross receipts				
	1968 – 1984	2 mills on gross receipts or 2% or net income, whichever is lower				
	1985 & Subsequent Years	Repealed				
Hotel Room Rental Tax	Dec. 1, 1982 – Oct.. 31, 1986	3.00% on amount received for rental of rooms				
	Nov. 1, 1986 – July 15, 1993	5.00% on amount received for rental of rooms				
	July 15, 1993 – June 30, 1999	6.00% on amount received for rental of rooms				
	July 1, 1999 – December 31, 2008	7.00% on amount received for rental of rooms				
	January 1, 2009-June 30, 2013	8.2% on amount received for rental of rooms				
	July 1, 2013 & Subsequent Years	8.5% 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	Annual tax of \$25 per device				
	1983 & Subsequent Years	Annual tax of \$100 per device				
Mercantile License Tax	1953 – 1976	3 mills on gross receipts				
	1977 – 1982	4 mills on gross receipts				
	1983	5 mills on gross receipts				
	1984	4 mills on gross receipts				
	1985 & Subsequent Years	Repealed				
Net Profit Tax	1952 – 1955	1.2500%				
	1956 – 1959	1.5000%				
	1960 – 1964	1.6250%				
	1965 – 1968	2.0000%				
	1969 – 1970	3.0000%				
	1971 – 1975	3.3125%				
	1976 – 1982	4.3125%				
	1983 – June 30, 1991	4.9600%				
	July 1, 1991 – Dec., 31, 1995	4.9600%	(Resident)	4.3125%	(Non-Resident)	of net profits
	1996	4.8400%	(Resident)	4.2082%	(Non-Resident)	of net profits
	1997	4.7900%	(Resident)	4.1647%	(Non-Resident)	of net profits
	1998	4.6869%	(Resident)	4.0750%	(Non-Resident)	of net profits
	1999	4.6135%	(Resident)	4.0112%	(Non-Resident)	of net profits
	2000	4.5635%	(Resident)	3.9672%	(Non-Resident)	of net profits
	2001	4.5385%	(Resident)	3.9462%	(Non-Resident)	of net profits
	2002	4.5000%	(Resident)	3.9127%	(Non-Resident)	of net profits
	2003 – 2004	4.4625%	(Resident)	3.8801%	(Non-Resident)	of net profits
	2005	4.331%	(Resident)	3.8197%	(Non-Resident)	of net profits
	2006	4.301%	(Resident)	3.7716%	(Non-Resident)	of net profits
	2007	4.260%	(Resident)	3.7557%	(Non-Resident)	of net profits
	2008	3.98%	(Resident)	3.5392%	(Non-Resident)	of net profits
	2009	3.9296%	(Resident)	3.4997%	(Non-Resident)	of net profits
	2010 – 2012	3.928%	(Resident)	3.4985%	(Non-Resident)	of net profits
	2013	3.924%	(Resident)	3.4950%	(Non-Resident)	of net profits
	2014	3.920%	(Resident)	3.4915%	(Non-Resident)	of net profits
	2015	3.9102%	(Resident)	3.4828%	(Non-Resident)	of net profits
	2016	3.9004%	(Resident)	3.4741%	(Non-Resident)	of net profits
	2017	3.8907%	(Resident)	3.4654%	(Non-Resident)	of net profits
	2018	3.8809%	(Resident)	3.4567%	(Non-Resident)	of net profits
	2019 and Subsequent Years	3.8712%	(Resident)	3.4481%	(Non-Resident)	of net profits
Outdoor Advertising Tax	July 1, 2005 & Subsequent Years	7% of the purchase price				
Pari-Mutual Tax	1963 – 1974	2.00% on Harness Racing Wagers				
	1975 – 1981	4.00% on Harness Racing Wagers				
	1969 – 1974	2.00% on Flat Racing Wagers				
	1975 – 1982	No Flat Racing in Philadelphia				
	1982 & Subsequent Years	No Tax on Harness Racing or Flat Racing				

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TYPE OF TAX	YEARS	RATES		
Parking Tax	1952 – June 30, 1985	10.00% of gross receipts from all parking transactions		
	July 1, 1985 – June 30, 1986	20.00% of gross receipts from all parking transactions		
	July 1, 1986 – June 30, 1987	17.50% of gross receipts from all parking transactions		
	July 1, 1987 – June 30, 2008	15.00% of gross receipts from all parking transactions		
	July 1, 2008 – June 30, 2015	20.00% of gross receipts from all parking transactions		
	July 1, 2015 & Subsequent Years	22.50% of gross receipts from all parking transactions		
Personal Property Tax (City)	1952 – 1996	4 mills on taxable intangible items		
	1997 & Subsequent Years	Suspended		
Personal Property Tax (School District)	1952 – 1967	4 mills on taxable intangible items		
	1968 & Subsequent Years	Repealed		
		(CITY)	(SCHOOL)	TOTAL
Real Estate Tax	1952 – 1956	1.700%	1.325%	3.025%
	1957	2.060%	1.325%	3.385%
	1958 – 1959	2.060%	1.400%	3.460%
	1960	2.060%	1.600%	3.660%
	1961 – 1963	2.200%	1.600%	3.800%
	1964 – 1965	2.200%	1.800%	4.000%
	1966 – 1973	2.375%	2.100%	4.475%
	1974	1.975%	2.500%	4.475%
	1975 – 1976	1.975%	2.800%	4.775%
	1977 – 1980	3.275%	2.900%	6.175%
	1981 – 1982	3.475%	3.275%	6.750%
	1983	3.900%	3.275%	7.175%
	1984	3.900%	3.575%	7.475%
	1985 – 1988	3.505%	3.970%	7.475%
	1989	3.745%	4.120%	7.865%
	1990 – 2002	3.745%	4.519%	8.264%
	2003 – 2007	3.474%	4.790%	8.264%
	2008-2010	3.305%	4.959%	8.264%
	2011	4.123%	4.959%	9.082%
	2012	4.123%	5.309%	9.432%
	2013	4.462%	5.309%	9.771%
	2014 & 2015	.6018%	.7382%	1.34%
	2016 & Subsequent Years	.6317%	.7681%	1.3998%
Real Estate Non-Utilization Tax	1981 – 2000	10.00%	of assessed value of vacant real estate	
	Jan. 1, 2001 & Subsequent Years	5.00%	of assessed value of vacant real estate	
Real Estate Transfer Tax	Jan. 1, 1953 – June 30, 1981	1.00%	of value of real estate transferred	
	July 1, 1981 – June 30, 1983	2.00%	of value of real estate transferred	
	July 1, 1983 – June 30, 1988	2.50%	of value of real estate transferred	
	July 1, 1988 – June 30, 1990	4.07%	of value of real estate transferred	
	July 1, 1990 – June 30, 1991	3.92%	of value of real estate transferred	
	July 1, 1991 – June 30, 1992	3.69%	of value of real estate transferred	
	July 1, 1992 – June 30, 1993	3.46%	of value of real estate transferred	
	July 1, 1993 – June 30, 1994	3.23%	of value of real estate transferred	
	July 1, 1994 – December 31, 2016	3.00%	of value of real estate transferred	
	January 1, 2017 – June 30, 2018	3.10%	of value of real estate transferred	
	July 1, 2018 – December 31, 2036	3.278%	of value of real estate transferred	
	January 1, 2037 and thereafter	3.178%	of value of real estate transferred	
Sales & Use & Hotel Occupancy Tax	Oct. 1, 1991 – Oct 7, 2009	1.00% on the retail sale or use of tangible personal property and services		
	Oct. 8, 2009 & Subsequent Years	2.00% on the retail sale or use of tangible personal property and services		
	Oct. 1, 1991 & Subsequent Years	1.00% an excise tax on the rent of the room(s) in a Hotel in the City.		
School Income Tax (School District)	1967 – 1975	2.00%	on unearned income	
	1976 – 1982	4.3125%	on unearned income	
	1983 – 1995	4.96%	on unearned income	
	1996	4.84%	on unearned income	
	1997	4.79%	on unearned income	
	1998	4.6869%	on unearned income	
	1999	4.6135%	on unearned income	
	2000	4.5635%	on unearned income	
	2001	4.5385%	on unearned income	
	2002	4.5000%	on unearned income	
	2003 – 2004	4.4625%	on unearned income	
	2005	4.331%	on unearned income	
	2006	4.301%	on unearned income	
	2007	4.26%	on unearned income	
	2008	3.98%	on unearned income	
	2009	3.9296%	on unearned income	
	2010 – 2012	3.928%	on unearned income	
	2013	3.924%	on unearned income	
	2014	3.92%	on unearned income	
	2015	3.9102%	on unearned income	
	2016	3.9004%	on unearned income	
	2017	3.8907%	on unearned income	
	2018	3.8809%	on unearned income	
2019 and Subsequent Years	3.8712%	on unearned income		
Sound Production Tax	1952 – 1992	5.000%	on gross income	
	1993 & Subsequent Years	Repealed		
Tobacco & Tobacco Related Tax	July 1, 2010 & Subsequent Years	\$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	\$1.25 per annum per \$100 of assessed value		
	July 1, 1980 – June 30, 1982	\$2.50 per annum per \$100 of assessed value		
	July 1, 1982 – June 30, 1988	\$3.25 per annum per \$100 of assessed value		
	July 1, 1988 – June 30, 1990	\$3.85 per annum per \$100 of assessed value		
	July 1, 1990 – June 30, 2012	\$4.62 per annum per \$100 of assessed value		
	July 1, 2012 – June 30, 2013	\$5.51 per annum per \$100 of assessed value		
	July 1, 2013 – June 30, 2015	\$1.13 per annum per \$100 of assessed value (less exemption amount)		
	July 1, 2015 & Subsequent years	\$1.21 per annum per \$100 of assessed value (less exemption amount)		
Vending Machine Tax	July 1, 1988 – December 31, 1989	\$100 per vending machine (Newspapers exempt)		
	1990 & Subsequent Years	Repealed		
Vehicle Rental Tax	July 1, 2000 & Subsequent Years	2.00% on amount received for renting a vehicle		

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CITY AND SCHOOL DISTRICT OF PHILADELPHIA – (Revised June 24, 2019)

<u>TYPE OF TAX</u>	<u>YEARS</u>	<u>RATES</u>			
Wage Tax and Earnings Tax	1952-1956	1.25%			on gross wages
	1957-1960	1.50%			on gross wages
	1961-1965	1.625%			on gross wages
	1966-June 30, 1969	2.00%			on gross wages
	July 1, 1969-June 30, 1971	3.00%			on gross wages
	July 1, 1971-June 30, 1976	3.3125%			on gross wages
	July 1, 1976-June 30, 1983	4.3125%			on gross wages
	July 1, 1983 – Dec. 31, 1995	4.96%	(Resident)	4.3125% (Non-Resident)	on gross wages
	Jan. 1, 1996 – June 30, 1996	4.86%	(Resident)	4.2256% (Non-Resident)	on gross wages
	July 1, 1996 – June 30, 1997	4.84%	(Resident)	4.2082% (Non-Resident)	on gross wages
	July 1, 1997 – June 30, 1998	4.79%	(Resident)	4.1647% (Non-Resident)	on gross wages
	July 1, 1998 – June 30, 1999	4.6869%	(Resident)	4.0750% (Non-Resident)	on gross wages
	July 1, 1999 – June 30, 2000	4.6135%	(Resident)	4.0112% (Non-Resident)	on gross wages
	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 – June 30, 2013	3.928%	(Resident)	3.4985% (Non-Resident)	on gross wages
	July 1, 2013 – June 30, 2014	3.924%	(Resident)	3.495% (Non-Resident)	on gross wages
	July 1, 2014 – June 30, 2015	3.92%	(Resident)	3.4915% (Non-Resident)	on gross wages
	July 1, 2015 – June 30, 2016	3.9102%	(Resident)	3.4828% (Non-Resident)	on gross wages
	July 1, 2016 - June 30, 2017	3.9004%	(Resident)	3.4741% (Non-Resident)	on gross wages
	July 1, 2017 - June 30, 2018	3.8907%	(Resident)	3.4654% (Non-Resident)	on gross wages
	July 1, 2018 - June 30, 2019	3.8809%	(Resident)	3.4567% (Non-Resident)	on gross wages
	July 1, 2019 and Subsequent Years	3.8712%	(Resident)	3.4481% (Non-Resident)	on gross wages