

# Summary schedule of tax rates since 1952

City and School District of Philadelphia (Revised June 24, 2019)

Type of tax	Years	Rates
<b>Amusement tax</b>	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
<b>Bowling Alley Tax</b>	1952-1992	Annual tax of \$25 for each alley
	1993 & Subsequent Years	Repealed
<b>Business Income &amp; Receipts Tax</b>	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 - 2022	1.415 mills on gross receipts and 6.20% on taxable net income	
2023	1.415 mills on gross receipts and 6.15% on taxable net income	
2024 and thereafter	1.415 mills on gross receipts and 6.10% on taxable net income	
<b>Commercial Activity Licens</b>	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
<b>Condominium Conversion Privilege Tax declared unconstitutional by Common Pleas Court April 1989</b>		
<b>Earnings Tax (See Wage Tax)</b>		
<b>General Business Tax (School District)</b>	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
<b>Hotel Room Rental Tax</b>	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
<b>Liquor Sales Tax (School District)</b>	1995 & Subsequent Years	10.00% on every retail sale of liquor or malt and brewed beverage which is not s the Pennsylvania Sales Use and Hotel Occupancy Tax
<b>Mechanical Amusement Device Tax</b>	1952 – 1982	Annual tax of \$25 per device
	1983 & Subsequent Years	Annual tax of \$100 per device

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<b>Mercantile License Tax</b>	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		
<b>Net Profit Tax</b>	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	3.8712% (Resident)	3.4481% (Non-Resident)	of net profits	
2020	3.8712% (Resident)	3.5019% (Non-Resident)	of net profits	
2021 & Subsequent tax years	3.8712% (Resident)	3.4481% (Non-Resident)	of net profits	
<b>Outdoor Advertising Tax</b>	July 1, 2005 & Subsequent Years	7% of the purchase price		
<b>Pari-Mutual Tax</b>	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			
<b>Parking Tax</b>	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 – June 30, 2020	22.50% of gross receipts from all parking transactions		
	July 1, 2020 – June 30, 2021	25.00% of gross receipts from all parking transactions		
July 1, 2021 & Subsequent years	22.50% of gross receipts from all parking transactions			
<b>Personal Property Tax (City)</b>	1952 – 1996	4 mills on taxable intangible items		
	1997 & Subsequent Years	Suspended		

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Personal Property Tax (School District)	1952 - 1967 1968 & Subsequent Years	4 mills on taxable intangible items Repealed		
Type of tax	Years	Rates		
		(CITY)	(SCHOOL)	TOTAL
<b>Real Estate Tax</b>	1952 - 1956			
	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%	
<b>Real Estate Non-Utilization Tax</b>	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	
<b>Real Estate Transfer Tax</b>	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	

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<b>Sales &amp; Use &amp; Hotel Occupancy Tax</b>	Oct. 1, 1991 – Oct 7, 2009 Oct. 8, 2009 & Subsequent Years Oct. 1, 1991 & Subsequent Years	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 1.00% an excise tax on the rent of the room(s) in a Hotel in the City.
Type of tax	Years	Rates
<b>School Income Tax (School District)</b>	1967 – 1975 1976 – 1982 1983 – 1995 1996 1997 1998 1999 2000 2001 2002 2003 – 2004 2005 2006 2007 2008 2009 2010 – 2012 2013 2014 2015 2016 2017 2018 2019 and Subsequent Years	2.00% on unearned income 4.3125% on unearned income 4.96% on unearned income 4.84% on unearned income 4.79% on unearned income 4.6869% on unearned income 4.6135% on unearned income 4.5635% on unearned income 4.5385% on unearned income 4.5000% on unearned income 4.4625% on unearned income 4.331% on unearned income 4.301% on unearned income 4.26% on unearned income 3.98% on unearned income 3.9296% on unearned income 3.928% on unearned income 3.924% on unearned income 3.92% on unearned income 3.9102% on unearned income 3.9004% on unearned income 3.8907% on unearned income 3.8809% on unearned income 3.8712% on unearned income
<b>Sound Production Tax</b>	1952 – 1992 1993 & Subsequent Years	5.000% on gross income Repealed
<b>Tobacco &amp; Tobacco Related Tax</b>	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
<b>Use &amp; Occupancy Tax (School District)</b>	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 – June 30, 2012 July 1, 2012 – June 30, 2013 July 1, 2013 – June 30, 2015 July 1, 2015 & 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 \$5.51 per annum per \$100 of assessed value \$1.13 per annum per \$100 of assessed value (less exemption amount) \$1.21 per annum per \$100 of assessed value (less exemption amount)
<b>Vending Machine Tax</b>	July 1, 1988 – December 31, 1989 1990 & Subsequent Years	\$100 per vending machine (Newspapers exempt) Repealed
<b>Vehicle Rental Tax</b>	July 1, 2000 & Subsequent Years	2.00% on amount received for renting a vehicle

# Summary schedule of tax rates since 1952

City and School District of Philadelphia (Revised June 24, 2019)

Type of tax	Years	Rates	
<b>Wage Tax and Earnings Tax</b>	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 wage
	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 – June 30, 2020	3.8712% (Resident) 3.4481% (Non-Resident)	on gross wages	
July 1, 2020 – June 30, 2021	3.8712% (Resident) 3.5019% (Non-Resident)	on gross wages	
July 1, 2021 and thereafter	3.8712% (Resident) 3.4481% (Non-Resident)	on gross wages	