

Table 1: Wage Tax by Industry - July - December

NAICS Sector / Industry Group	FYTD 2023	FYTD 2022	FYTD 2021	FYTD 2020	FYTD Growth Rate			3-Yr Annualized (Jul-Dec 23-20)	Difference (Jul-Dec 23-22)
					2023	2022	2021		
Construction	39,433,054	34,766,791	35,068,936	37,007,998	13.4%	-0.9%	-5.2%	2.1%	4,666,263
Manufacturing (includes headquarter offices & factories)	59,437,423	53,478,761	52,262,306	55,776,976	11.1%	2.3%	-6.3%	2.1%	5,958,662
<i>Chemicals, Petroleum Refining</i>	6,868,702	6,393,801	6,296,799	8,907,441	7.4%	1.5%	-29.3%	-8.3%	474,901
<i>Pharmaceuticals</i>	13,008,961	11,014,402	11,487,666	11,483,915	18.1%	-4.1%	0.0%	4.2%	1,994,560
<i>Transportation Equipment</i>	5,276,457	4,919,564	5,023,255	4,907,764	7.3%	-2.1%	2.4%	2.4%	356,893
<i>Food & Beverage Products</i>	10,811,322	9,516,901	9,367,351	8,918,981	13.6%	1.6%	5.0%	6.6%	1,294,421
<i>Machinery, Electronic, and Other Electric Equipment</i>	5,241,940	5,029,275	4,839,900	4,786,707	4.2%	3.9%	1.1%	3.1%	212,665
<i>Metal Manufacturing</i>	4,105,827	3,781,886	3,811,636	4,497,903	8.6%	-0.8%	-15.3%	-3.0%	323,940
<i>Miscellaneous Manufacturing</i>	14,124,213	12,822,933	11,435,700	12,274,266	10.1%	12.1%	-6.8%	4.8%	1,301,281
Public Utilities	7,005,934	5,332,068	6,672,716	6,894,249	31.4%	-20.1%	-3.2%	0.5%	1,673,865
Transportation and Warehousing	38,149,481	36,357,319	32,959,901	36,933,786	4.9%	10.3%	-10.8%	1.1%	1,792,162
Telecommunication	25,079,182	15,092,484	17,560,937	25,412,891	66.2%	-14.1%	-30.9%	-0.4%	9,986,698
Publishing, Broadcasting, and Other Information	14,181,803	13,525,783	13,101,006	14,489,425	4.9%	3.2%	-9.6%	-0.7%	656,021
Wholesale Trade	22,449,627	21,245,181	19,498,926	21,153,714	5.7%	9.0%	-7.8%	2.0%	1,204,447
Retail Trade	57,929,814	55,936,055	49,980,426	49,438,664	3.6%	11.9%	1.1%	5.4%	1,993,759
Banking & Credit Unions	15,955,827	16,014,243	16,945,770	17,926,433	-0.4%	-5.5%	-5.5%	-3.8%	(58,416)
Securities / Financial Investments	20,867,496	20,786,212	19,812,502	24,628,766	0.4%	4.9%	-19.6%	-5.4%	81,284
Insurance	25,954,634	19,624,431	20,576,605	29,602,952	32.3%	-4.6%	-30.5%	-4.3%	6,330,203
Real Estate, Rental and Leasing	15,916,020	14,022,880	12,996,755	14,793,112	13.5%	7.9%	-12.1%	2.5%	1,893,140
Health and Social Services	258,059,398	230,379,937	230,359,715	227,925,681	12.0%	0.0%	1.1%	4.2%	27,679,461
<i>Hospitals</i>	129,271,024	115,088,968	116,149,722	115,596,878	12.3%	-0.9%	0.5%	3.8%	14,182,055
<i>Doctors, Dentists, and Other Health Practitioners</i>	26,237,732	24,952,111	22,860,163	24,449,868	5.2%	9.2%	-6.5%	2.4%	1,285,621
<i>Outpatient Care Centers and Other Health Services</i>	37,183,894	35,466,219	36,387,334	36,144,080	4.8%	-2.5%	0.7%	0.9%	1,717,675
<i>Nursing & Personal Care Facilities</i>	22,221,883	20,585,076	20,966,247	20,811,377	8.0%	-1.8%	0.7%	2.2%	1,636,807
<i>Social Services</i>	43,144,866	34,287,563	33,996,249	30,923,479	25.8%	0.9%	9.9%	11.7%	8,857,303
Education	105,817,062	93,571,816	82,145,019	104,145,054	13.1%	13.9%	-21.1%	0.5%	12,245,245
<i>College and Universities</i>	79,996,111	71,059,380	60,521,078	81,930,996	12.6%	17.4%	-26.1%	-0.8%	8,936,731
<i>Elementary, Secondary Schools (except public schools)</i>	18,569,201	15,712,579	15,241,710	15,199,583	18.2%	3.1%	0.3%	6.9%	2,856,621
<i>Other Educational Services</i>	7,251,750	6,799,857	6,382,231	7,014,475	6.6%	6.5%	-9.0%	1.1%	451,893
Professional Services	132,898,359	113,431,584	104,277,520	121,321,947	17.2%	8.8%	-14.0%	3.1%	19,466,775
<i>Legal Services</i>	32,567,568	28,260,637	26,900,552	36,240,447	15.2%	5.1%	-25.8%	-3.5%	4,306,932
<i>Management Consulting</i>	26,816,873	23,238,668	21,408,920	23,680,847	15.4%	8.5%	-9.6%	4.2%	3,578,206
<i>Engineering & Architectural Services</i>	14,266,329	12,577,642	13,431,746	14,302,928	13.4%	-6.4%	-6.1%	-0.1%	1,688,687
<i>Computer</i>	12,587,294	12,036,973	10,672,485	10,864,009	4.6%	12.8%	-1.8%	5.0%	550,321
<i>Accounting, Auditing, Bookkeeping</i>	17,843,721	11,823,728	10,503,992	14,077,269	50.9%	12.6%	-25.4%	8.2%	6,019,993
<i>Advertising and Other Professional Services</i>	28,816,573	25,493,937	21,359,826	22,156,447	13.0%	19.4%	-3.6%	9.2%	3,322,637
Hotels	6,294,851	4,715,275	2,199,793	6,267,456	33.5%	114.4%	-64.9%	0.1%	1,579,576
Restaurants	32,657,985	26,102,143	17,813,771	30,020,332	25.1%	46.5%	-40.7%	2.8%	6,555,843
Sport Teams	14,099,180	13,337,439	13,020,569	13,843,131	5.7%	2.4%	-5.9%	0.6%	761,741
Arts, Entertainment, and Other Recreation	9,059,641	7,280,130	5,135,069	8,627,314	24.4%	41.8%	-40.5%	1.6%	1,779,511
Other Sectors	86,193,778	75,077,243	67,126,789	75,942,317	14.8%	11.8%	-11.6%	4.3%	11,116,535
<i>Membership Organizations</i>	19,897,890	19,701,271	19,633,402	20,364,277	1.0%	0.3%	-3.6%	-0.8%	196,619
<i>Employment/Outsourcing Agencies</i>	23,175,059	17,131,178	14,569,701	17,509,215	35.3%	17.6%	-16.8%	9.8%	6,043,881
<i>Security and Investigation Services</i>	6,011,892	5,524,083	5,085,058	5,077,098	8.8%	8.6%	0.2%	5.8%	487,809
<i>Services to Buildings</i>	6,951,596	6,201,433	5,719,428	6,041,996	12.1%	8.4%	-5.3%	4.8%	750,163
<i>Miscellaneous Sectors</i>	30,157,341	26,519,278	22,119,200	26,949,731	13.7%	19.9%	-17.9%	3.8%	3,638,064
Government	128,225,184	123,320,704	129,952,255	130,434,904	4.0%	-5.1%	-0.4%	-0.6%	4,904,480
<i>State Government (PA)</i>	6,986,660	6,606,612	6,596,174	7,184,601	5.8%	0.2%	-8.2%	-0.9%	380,048
<i>City, School District, Local Quasi Govt.</i>	75,779,783	71,132,989	69,879,132	68,501,989	6.5%	1.8%	2.0%	3.4%	4,646,794
<i>Federal Government (includes US Post Office)</i>	43,824,938	44,308,613	52,161,420	53,426,411	-1.1%	-15.1%	-2.4%	-6.4%	(483,676)
<i>Other Governments</i>	1,633,803	1,272,490	1,315,528	1,321,904	28.4%	-3.3%	-0.5%	7.3%	361,313
Unclassified Accounts	4,813,473	1,199,024	609,752	437,409	301.4%	96.6%	39.4%	122.4%	3,614,449
Total from Taxpayer Database (TIPS)	\$1,120,479,207	\$994,597,503	\$950,077,038	\$1,053,024,510	12.7%	4.7%	-9.8%	2.1%	\$125,881,704
Total from City's Accounting System (FAMIS)	\$1,123,741,077	\$991,663,338	\$948,137,420	\$1,044,023,647	13.3%	4.6%	-9.2%	2.5%	\$132,077,739

Table 2: Wage Tax by Industry - Quarter (October - December)

NAICS Sector / Industry Group	Oct-Dec 2023	Oct-Dec 2022	Oct-Dec 2021	Oct-Dec 2020	Growth Rate			3-Yr Annualized (Oct-Dec 23-20)	Difference (Oct-Dec 23-22)
					2023	2022	2021		
Construction	19,607,294	17,333,761	17,804,036	18,281,242	13.1%	-2.6%	-2.6%	2.4%	2,273,533
Manufacturing (includes headquarter offices & factories)	30,827,231	28,178,489	26,575,731	26,899,170	9.4%	6.0%	-1.2%	4.6%	2,648,742
<i>Chemicals, Petroleum Refining</i>	3,599,915	3,365,931	3,058,438	3,897,554	7.0%	10.1%	-21.5%	-2.6%	233,984
<i>Pharmaceuticals</i>	6,623,037	6,033,299	5,684,839	5,637,439	9.8%	6.1%	0.8%	5.5%	589,738
<i>Transportation Equipment</i>	2,588,158	2,537,480	2,417,734	2,269,527	2.0%	5.0%	6.5%	4.5%	50,679
<i>Food & Beverage Products</i>	5,921,946	5,063,820	5,095,684	4,559,704	16.9%	-0.6%	11.8%	9.1%	858,126
<i>Machinery, Electronic, and Other Electric Equipment</i>	2,668,598	2,538,633	2,471,156	2,453,336	5.1%	2.7%	0.7%	2.8%	129,965
<i>Metal Manufacturing</i>	2,175,757	1,886,512	1,829,447	1,927,362	15.3%	3.1%	-5.1%	4.1%	289,245
<i>Miscellaneous Manufacturing</i>	7,249,820	6,752,814	6,018,433	6,154,248	7.4%	12.2%	-2.2%	5.6%	497,006
Public Utilities	3,575,753	3,074,537	3,081,420	3,322,562	16.3%	-0.2%	-7.3%	2.5%	501,217
Transportation and Warehousing	19,443,098	18,924,017	16,281,240	17,573,455	2.7%	16.2%	-7.4%	3.4%	519,081
Telecommunication	11,476,693	8,900,215	8,329,537	11,612,185	28.9%	6.9%	-28.3%	-0.4%	2,576,478
Publishing, Broadcasting, and Other Information	7,212,467	7,033,802	6,355,026	7,423,645	2.5%	10.7%	-14.4%	-1.0%	178,665
Wholesale Trade	11,833,884	11,240,226	10,103,468	10,560,335	5.3%	11.3%	-4.3%	3.9%	593,658
Retail Trade	29,200,083	28,747,017	25,790,327	24,423,756	1.6%	11.5%	5.6%	6.1%	453,066
Banking & Credit Unions	8,572,822	8,570,997	8,547,981	9,110,839	0.0%	0.3%	-6.2%	-2.0%	1,825
Securities / Financial Investments	10,154,272	11,803,309	9,647,443	12,685,261	-14.0%	22.3%	-23.9%	-7.1%	(1,649,037)
Insurance	13,061,697	10,528,046	9,489,075	14,712,518	24.1%	10.9%	-35.5%	-3.9%	2,533,651
Real Estate, Rental and Leasing	8,139,785	7,342,753	6,457,354	7,411,106	10.9%	13.7%	-12.9%	3.2%	797,033
Health and Social Services	132,630,702	118,108,907	113,066,869	109,905,003	12.3%	4.5%	2.9%	6.5%	14,521,795
<i>Hospitals</i>	66,607,379	60,247,271	56,189,028	55,278,976	10.6%	7.2%	1.6%	6.4%	6,360,108
<i>Doctors, Dentists, and Other Health Practitioners</i>	13,272,376	12,668,026	11,799,940	11,884,718	4.8%	7.4%	-0.7%	3.7%	604,350
<i>Outpatient Care Centers and Other Health Services</i>	19,359,915	17,919,087	17,923,537	17,665,652	8.0%	0.0%	1.5%	3.1%	1,440,828
<i>Nursing & Personal Care Facilities</i>	11,018,973	10,182,329	10,338,102	10,160,823	8.2%	-1.5%	1.7%	2.7%	836,644
<i>Social Services</i>	22,372,059	17,092,194	16,816,261	14,914,834	30.9%	1.6%	12.7%	14.5%	5,279,865
Education	55,149,061	51,379,172	42,633,412	53,925,110	7.3%	20.5%	-20.9%	0.8%	3,769,889
<i>College and Universities</i>	41,675,752	39,233,112	31,445,965	42,424,083	6.2%	24.8%	-25.9%	-0.6%	2,442,641
<i>Elementary, Secondary Schools (except public schools)</i>	9,674,000	8,534,113	7,872,593	7,831,145	13.4%	8.4%	0.5%	7.3%	1,139,887
<i>Other Educational Services</i>	3,799,309	3,611,948	3,314,853	3,669,883	5.2%	9.0%	-9.7%	1.2%	187,361
Professional Services	69,588,525	62,344,850	53,080,044	62,483,244	11.6%	17.5%	-15.0%	3.7%	7,243,676
<i>Legal Services</i>	17,420,489	16,128,306	13,711,709	18,658,171	8.0%	17.6%	-26.5%	-2.3%	1,292,184
<i>Management Consulting</i>	14,194,850	13,298,763	11,355,109	12,352,780	6.7%	17.1%	-8.1%	4.7%	896,087
<i>Engineering & Architectural Services</i>	7,380,706	6,802,192	6,908,233	7,435,872	8.5%	-1.5%	-7.1%	-0.2%	578,514
<i>Computer</i>	6,343,469	6,555,010	5,320,247	5,421,316	-3.2%	23.2%	-1.9%	5.4%	(211,541)
<i>Accounting, Auditing, Bookkeeping</i>	9,492,153	6,256,829	4,856,991	7,655,795	51.7%	28.8%	-36.6%	7.4%	3,235,324
<i>Advertising and Other Professional Services</i>	14,756,858	13,303,750	10,927,755	10,959,309	10.9%	21.7%	-0.3%	10.4%	1,453,109
Hotels	3,307,722	2,541,548	1,157,757	3,002,217	30.1%	119.5%	-61.4%	3.3%	766,174
Restaurants	17,194,757	14,018,291	9,851,083	15,588,521	22.7%	42.3%	-36.8%	3.3%	3,176,466
Sport Teams	6,127,412	6,792,087	6,568,435	6,388,937	-9.8%	3.4%	2.8%	-1.4%	(664,674)
Arts, Entertainment, and Other Recreation	4,637,062	3,985,258	2,618,464	4,418,455	16.4%	52.2%	-40.7%	1.6%	651,804
Other Sectors	44,894,525	39,077,271	34,552,003	37,947,434	14.9%	13.1%	-8.9%	5.8%	5,817,254
<i>Membership Organizations</i>	11,035,691	10,243,715	9,770,826	10,030,072	7.7%	4.8%	-2.6%	3.2%	791,976
<i>Employment/Outsourcing Agencies</i>	11,902,934	9,302,431	7,806,032	8,901,681	28.0%	19.2%	-12.3%	10.2%	2,600,504
<i>Security and Investigation Services</i>	3,119,399	2,924,239	2,565,264	2,551,567	6.7%	14.0%	0.5%	6.9%	195,160
<i>Services to Buildings</i>	3,537,321	3,124,182	2,890,933	2,938,035	13.2%	8.1%	-1.6%	6.4%	413,139
<i>Miscellaneous Sectors</i>	15,299,179	13,482,703	11,518,949	13,526,081	13.5%	17.0%	-14.8%	4.2%	1,816,476
Government	67,723,493	67,369,649	64,518,136	59,428,651	0.5%	4.4%	8.6%	4.5%	353,843
<i>State Government (PA)</i>	3,527,082	3,334,687	3,251,808	3,387,496	5.8%	2.5%	-4.0%	1.4%	192,394
<i>City, School District, Local Quasi Govt.</i>	39,689,345	37,907,308	34,221,602	31,919,527	4.7%	10.8%	7.2%	7.5%	1,782,036
<i>Federal Government (includes US Post Office)</i>	23,689,699	25,499,757	26,385,155	23,474,939	-7.1%	-3.4%	12.4%	0.3%	(1,810,059)
<i>Other Governments</i>	817,368	627,897	659,572	646,689	30.2%	-4.8%	2.0%	8.1%	189,471
Unclassified Accounts	2,485,023	880,198	312,810	206,943	182.3%	181.4%	51.2%	129.0%	1,604,824
Total from Taxpayer Database (TIPS)	\$576,843,363	\$528,174,402	\$476,821,651	\$517,310,589	9.2%	10.8%	-7.8%	3.7%	\$48,668,962
Total from City's Accounting System (FAMIS)	\$602,423,886	\$529,428,630	\$464,318,096	\$523,842,535	13.8%	14.0%	-11.4%	4.8%	\$72,995,256