

Table 1: Wage Tax by Industry - July - December					City of Philadelphia Revenue Department				
NAICS Sector / Industry Group	FYTD 2025	FYTD 2024	FYTD 2023	FYTD 2022	Year-over-Year Growth Rate			3-Yr Annualized (Jul-Dec 25-22)	Difference (Jul-Dec 25-24)
	2025	2024	2023	2022	2025	2024	2023		
Construction	41,704,431	40,838,132	39,034,374	34,662,234	2.1%	4.6%	12.6%	6.4%	866,299
Manufacturing (includes headquarter offices & factories)	68,296,505	64,778,593	59,926,289	55,456,608	5.4%	8.1%	8.1%	7.2%	3,517,912
Chemicals, Petroleum Refining	7,268,865	7,439,909	6,954,124	6,552,628	-2.3%	7.0%	6.1%	3.5%	(171,043)
Pharmaceuticals	16,588,081	15,525,693	12,970,010	12,393,926	6.8%	19.7%	4.6%	10.2%	1,062,388
Transportation Equipment	6,346,202	6,076,887	5,289,727	4,869,307	4.4%	14.9%	8.6%	9.2%	269,314
Food & Beverage Products	12,906,224	11,530,157	11,023,581	9,575,753	11.9%	4.6%	15.1%	10.5%	1,376,067
Machinery, Electronic, and Other Electric Equipment	6,409,653	5,733,212	5,258,918	5,122,462	11.8%	9.0%	2.7%	7.8%	676,441
Metal Manufacturing	5,064,065	4,693,755	4,177,895	3,886,265	7.9%	12.3%	7.5%	9.2%	370,311
Miscellaneous Manufacturing	13,713,415	13,778,980	14,252,033	13,056,266	-0.5%	-3.3%	9.2%	1.7%	(65,566)
Public Utilities	8,362,533	8,111,596	7,014,257	6,095,684	3.1%	15.6%	15.1%	11.1%	250,937
Transportation and Warehousing	44,116,215	41,142,606	38,695,199	36,717,596	7.2%	6.3%	5.4%	6.3%	2,973,609
Telecommunication	25,489,446	25,650,006	25,094,796	16,758,158	-0.6%	2.2%	49.7%	15.0%	(160,560)
Publishing, Broadcasting, and Other Information	15,672,204	14,626,623	14,181,373	14,279,492	7.1%	3.1%	-0.7%	3.2%	1,045,581
Wholesale Trade	26,343,781	25,114,633	22,872,620	22,161,056	4.9%	9.8%	3.2%	5.9%	1,229,148
Retail Trade	60,761,888	58,537,763	57,998,473	57,292,472	3.8%	0.9%	1.2%	2.0%	2,224,125
Banking & Credit Unions	18,476,650	17,212,995	16,393,047	18,046,284	7.3%	5.0%	-9.2%	0.8%	1,263,656
Securities / Financial Investments	28,526,720	25,555,753	21,094,064	24,589,084	11.6%	21.2%	-14.2%	5.1%	2,970,967
Insurance	31,302,711	29,472,178	26,130,684	22,033,234	6.2%	12.8%	18.6%	12.4%	1,830,533
Real Estate, Rental and Leasing	16,931,750	16,721,299	15,922,334	14,536,887	1.3%	5.0%	9.5%	5.2%	210,452
Health and Social Services	299,765,231	278,750,082	258,964,018	236,540,906	7.5%	7.6%	9.5%	8.2%	21,015,150
Hospitals	143,807,469	136,932,161	129,189,851	119,287,973	5.0%	6.0%	8.3%	6.4%	6,875,307
Doctors, Dentists, and Other Health Practitioners	29,554,502	27,529,585	26,513,969	25,293,726	7.4%	3.8%	4.8%	5.3%	2,024,917
Outpatient Care Centers and Other Health Services	47,909,231	41,788,919	37,614,544	36,364,542	14.6%	11.1%	3.4%	9.6%	6,120,312
Nursing & Personal Care Facilities	25,836,923	23,334,039	22,323,740	20,680,840	10.7%	4.5%	7.9%	7.7%	2,502,885
Social Services	52,657,106	49,165,377	43,321,913	34,913,825	7.1%	13.5%	24.1%	14.7%	3,491,729
Education	119,336,366	112,777,692	105,780,273	94,847,869	5.8%	6.6%	11.5%	8.0%	6,558,674
College and Universities	91,724,752	86,312,456	80,006,749	71,466,345	6.3%	7.9%	12.0%	8.7%	5,412,296
Elementary, Secondary Schools (except public schools)	19,848,011	18,814,848	18,590,084	16,397,633	5.5%	1.2%	13.4%	6.6%	1,033,163
Other Educational Services	7,763,603	7,650,388	7,183,439	6,983,891	1.5%	6.5%	2.9%	3.6%	113,215
Professional Services	156,580,587	141,927,503	133,919,328	119,908,770	10.3%	6.0%	11.7%	9.3%	14,653,084
Legal Services	43,984,883	39,582,504	32,889,625	30,601,683	11.1%	20.3%	7.5%	12.9%	4,402,379
Management Consulting	30,508,886	27,654,164	26,332,226	24,488,855	10.3%	5.0%	7.5%	7.6%	2,854,722
Engineering & Architectural Services	17,367,363	16,043,272	14,346,215	13,667,702	8.3%	11.8%	5.0%	8.3%	1,324,090
Computer	14,338,451	13,533,046	12,776,094	12,455,628	6.0%	5.9%	2.6%	4.8%	805,405
Accounting, Auditing, Bookkeeping	18,269,601	14,197,064	18,333,713	12,295,144	28.7%	-22.6%	49.1%	14.1%	4,072,537
Advertising and Other Professional Services	32,111,403	30,917,452	29,241,455	26,399,759	3.9%	5.7%	10.8%	6.7%	1,193,950
Hotels	7,275,666	6,819,781	6,311,537	4,759,577	6.7%	8.1%	32.6%	15.2%	455,886
Restaurants	35,363,614	33,934,431	32,753,988	26,249,748	4.2%	3.6%	24.8%	10.4%	1,429,182
Sport Teams	15,598,012	14,795,833	14,101,071	13,975,117	5.4%	4.9%	0.9%	3.7%	802,179
Arts, Entertainment, and Other Recreation	10,698,682	9,757,044	9,202,450	7,369,412	9.7%	6.0%	24.9%	13.2%	941,637
Other Sectors	97,105,801	92,585,264	87,210,821	77,556,208	4.9%	6.2%	12.4%	7.8%	4,520,537
Membership Organizations	25,075,976	23,531,032	20,056,954	20,542,078	6.6%	17.3%	-2.4%	6.9%	1,544,943
Employment/Outsourcing Agencies	22,559,456	23,209,759	23,542,270	18,084,143	-2.8%	-1.4%	30.2%	7.6%	(650,303)
Security and Investigation Services	6,861,052	6,753,736	6,053,816	5,537,262	1.6%	11.6%	9.3%	7.4%	107,316
Services to Buildings	7,650,717	7,442,224	7,017,555	6,209,916	2.8%	6.1%	13.0%	7.2%	208,492
Miscellaneous Sectors	34,958,600	31,648,513	30,540,226	27,182,808	10.5%	3.6%	12.4%	8.7%	3,310,088
Government	142,531,307	134,268,711	128,209,729	130,653,755	6.2%	4.7%	-1.9%	2.9%	8,262,595
State Government (PA)	7,886,912	8,222,860	6,986,660	6,793,797	-4.1%	17.7%	2.8%	5.1%	(335,948)
City, School District, Local Quasi Govt.	79,570,368	76,172,888	75,775,528	72,564,183	4.5%	0.5%	4.4%	3.1%	3,397,480
Federal Government (includes US Post Office)	53,171,775	48,100,628	43,810,539	50,019,899	10.5%	9.8%	-12.4%	2.1%	5,071,147
Other Governments	1,902,252	1,772,336	1,637,002	1,275,877	7.3%	8.3%	28.3%	14.2%	129,916
Unclassified Accounts	2,186,008	537,549	576,712	366,081	306.7%	-6.8%	57.5%	81.4%	1,648,459
Total from Taxpayer Database (PRISM)	\$1,272,426,108	\$1,193,916,067	\$1,121,387,436	\$1,034,856,233	6.6%	6.5%	8.4%	7.1%	\$78,510,041
Total from City's Accounting System (FAMIS)	\$1,276,878,615	\$1,192,985,963	\$1,123,741,077	\$991,663,338	7.0%	6.2%	13.3%	8.8%	\$83,892,652

Table 2: Wage Tax by Industry - Quarter (October - December)					City of Philadelphia Revenue Department				
NAICS Sector / Industry Group	Oct-Dec 2024	Oct-Dec 2023	Oct-Dec 2022	Oct-Dec 2021	Year-over-Year Growth Rate		2022	3-Yr Annualized (Oct-Dec 24-21)	Difference (Oct-Dec 24-23)
					2024	2023			
Construction	21,147,031	20,420,294	19,469,248	17,197,419	3.6%	4.9%	13.2%	7.1%	726,738
Manufacturing (includes headquarter offices & factories)	34,833,929	32,511,707	31,003,104	28,205,608	7.1%	4.9%	9.9%	7.3%	2,322,222
Chemicals, Petroleum Refining	3,857,760	3,437,254	3,601,787	3,378,080	12.2%	-4.6%	6.6%	4.5%	420,505
Pharmaceuticals	8,249,593	7,614,552	6,557,304	6,192,479	8.3%	16.1%	5.9%	10.0%	635,041
Transportation Equipment	3,182,883	3,109,839	2,596,569	2,333,352	2.3%	19.8%	11.3%	10.9%	73,044
Food & Beverage Products	7,041,061	6,125,765	6,030,362	5,049,917	14.9%	1.6%	19.4%	11.7%	915,296
Machinery, Electronic, and Other Electric Equipment	3,102,066	2,913,494	2,676,733	2,543,846	6.5%	8.8%	5.2%	6.8%	188,573
Metal Manufacturing	2,355,221	2,358,714	2,210,766	1,934,686	-0.1%	6.7%	14.3%	6.8%	(3,494)
Miscellaneous Manufacturing	7,045,345	6,952,088	7,329,583	6,773,248	1.3%	-5.2%	8.2%	1.3%	93,257
Public Utilities	4,124,891	3,961,457	3,580,333	3,077,431	4.1%	10.6%	16.3%	10.3%	163,434
Transportation and Warehousing	23,003,986	21,128,829	19,845,755	18,969,712	8.9%	6.5%	4.6%	6.6%	1,875,157
Telecommunication	12,030,744	11,493,971	11,486,854	9,008,119	4.7%	0.1%	27.5%	10.1%	536,773
Publishing, Broadcasting, and Other Information	7,910,068	7,440,762	7,212,324	7,011,553	6.3%	3.2%	2.9%	4.1%	469,307
Wholesale Trade	13,724,539	13,116,992	12,069,409	11,395,922	4.6%	8.7%	5.9%	6.4%	607,547
Retail Trade	31,279,475	29,550,175	29,300,595	28,781,013	5.9%	0.9%	1.8%	2.8%	1,729,300
Banking & Credit Unions	9,306,751	8,864,129	8,761,834	8,879,402	5.0%	1.2%	-1.3%	1.6%	442,621
Securities / Financial Investments	14,606,327	13,236,658	10,305,157	12,429,908	10.3%	28.4%	-17.1%	5.5%	1,369,669
Insurance	15,693,955	14,529,766	13,189,566	10,651,455	8.0%	10.2%	23.8%	13.8%	1,164,190
Real Estate, Rental and Leasing	8,705,560	8,502,101	8,136,990	7,404,145	2.4%	4.5%	9.9%	5.5%	203,459
Health and Social Services	153,641,004	142,821,338	133,221,409	118,621,439	7.6%	7.2%	12.3%	9.0%	10,819,666
Hospitals	75,087,836	70,861,446	66,563,651	60,417,883	6.0%	6.5%	10.2%	7.5%	4,226,390
Doctors, Dentists, and Other Health Practitioners	15,216,032	13,919,682	13,452,175	12,780,950	9.3%	3.5%	5.3%	6.0%	1,296,349
Outpatient Care Centers and Other Health Services	23,795,182	21,284,999	19,612,252	18,068,171	11.8%	8.5%	8.5%	9.6%	2,510,183
Nursing & Personal Care Facilities	13,007,215	11,673,960	11,136,175	10,206,128	11.4%	4.8%	9.1%	8.4%	1,333,255
Social Services	26,534,739	25,081,250	22,457,155	17,148,307	5.8%	11.7%	31.0%	15.7%	1,453,489
Education	61,321,520	58,243,909	55,115,407	51,398,667	5.3%	5.7%	7.2%	6.1%	3,077,611
College and Universities	47,095,646	44,196,411	41,677,717	39,259,810	6.6%	6.0%	6.2%	6.3%	2,899,235
Elementary, Secondary Schools (except public schools)	10,205,415	10,082,196	9,678,770	8,550,684	1.2%	4.2%	13.2%	6.1%	123,220
Other Educational Services	4,020,458	3,965,303	3,758,920	3,588,173	1.4%	5.5%	4.8%	3.9%	55,155
Professional Services	83,294,260	74,820,709	70,216,034	62,879,409	11.3%	6.6%	11.7%	9.8%	8,473,550
Legal Services	24,477,530	20,686,672	17,636,708	16,291,705	18.3%	17.3%	8.3%	14.5%	3,790,858
Management Consulting	15,974,494	14,971,086	14,186,745	13,405,894	6.7%	5.5%	5.8%	6.0%	1,003,408
Engineering & Architectural Services	9,195,187	8,234,633	7,431,352	6,879,685	11.7%	10.8%	8.0%	10.2%	960,554
Computer	7,422,860	6,783,421	6,412,623	6,600,419	9.4%	5.8%	-2.8%	4.0%	639,439
Accounting, Auditing, Bookkeeping	9,703,927	8,427,486	9,512,488	6,299,066	15.1%	-11.4%	51.0%	15.5%	1,276,441
Advertising and Other Professional Services	16,520,262	15,717,411	15,036,118	13,402,641	5.1%	4.5%	12.2%	7.2%	802,851
Hotels	3,591,594	3,553,066	3,317,637	2,555,020	1.1%	7.1%	29.8%	12.0%	38,529
Restaurants	19,089,990	17,602,013	17,245,958	14,030,337	8.5%	2.1%	22.9%	10.8%	1,487,976
Sport Teams	6,179,196	7,046,515	6,128,321	6,794,871	-12.3%	15.0%	-9.8%	-3.1%	(867,319)
Arts, Entertainment, and Other Recreation	5,377,306	4,918,775	4,746,173	3,989,902	9.3%	3.6%	19.0%	10.5%	458,530
Other Sectors	49,423,529	46,935,785	45,414,605	39,757,503	5.3%	3.3%	14.2%	7.5%	2,487,744
Membership Organizations	12,750,108	12,000,897	11,126,251	10,314,695	6.2%	7.9%	7.9%	7.3%	749,212
Employment/Outsourcing Agencies	11,779,585	11,881,786	12,023,201	9,593,247	-0.9%	-1.2%	25.3%	7.1%	(102,201)
Security and Investigation Services	3,538,850	3,429,118	3,141,593	2,927,546	3.2%	9.2%	7.3%	6.5%	109,733
Services to Buildings	3,877,383	3,681,234	3,569,551	3,126,532	5.3%	3.1%	14.2%	7.4%	196,149
Miscellaneous Sectors	17,477,602	15,942,751	15,554,009	13,795,483	9.6%	2.5%	12.7%	8.2%	1,534,851
Government	71,904,184	68,525,323	67,719,939	67,783,669	4.9%	1.2%	-0.1%	2.0%	3,378,861
State Government (PA)	4,073,463	3,818,852	3,527,082	3,346,071	6.7%	8.3%	5.4%	6.8%	254,611
City, School District, Local Quasi Govt.	40,032,632	39,756,582	39,685,758	37,938,810	0.7%	0.2%	4.6%	1.8%	276,050
Federal Government (includes US Post Office)	26,842,067	24,036,245	23,688,335	25,870,084	11.7%	1.5%	-8.4%	1.2%	2,805,822
Other Governments	956,022	913,643	818,765	628,704	4.6%	11.6%	30.2%	15.0%	42,378
Unclassified Accounts	1,183,217	247,888	277,960	179,551	377.3%	-10.8%	54.8%	87.5%	935,330
Total from Taxpayer Database (PRISM)	\$651,373,057	\$609,472,162	\$577,764,613	\$531,002,055	6.9%	5.5%	8.8%	7.0%	\$41,900,895
Total from City's Accounting System (FAMIS)	\$663,084,818	\$617,738,473	\$602,423,886	\$529,428,630	7.3%	2.5%	13.8%	7.8%	\$45,346,344