

Table 1: Wage Tax by Industry - July - December

NAICS Sector / Industry Group	FYTD 2026	FYTD 2025	FYTD 2024	FYTD 2023	Year-over-Year Growth Rate			3-Yr Annualized (Jul-Dec 26-23)	Difference (Jul-Dec 26-25)
					2026	2025	2024		
Construction	43,054,930	42,085,823	40,741,316	39,002,262	2.3%	3.3%	4.5%	3.4%	969,107
Manufacturing (includes headquarter offices & factories)	73,192,983	68,153,356	64,724,246	59,787,524	7.4%	5.3%	8.3%	7.0%	5,039,626
<i>Chemicals, Petroleum Refining</i>	7,604,393	7,239,908	7,433,461	6,945,085	5.0%	-2.6%	7.0%	3.1%	364,485
<i>Pharmaceuticals</i>	17,754,979	16,458,112	15,538,981	12,991,713	7.9%	5.9%	19.6%	11.0%	1,296,866
<i>Transportation Equipment</i>	7,532,333	6,475,926	6,078,871	5,294,344	16.3%	6.5%	14.8%	12.5%	1,056,408
<i>Food & Beverage Products</i>	13,022,888	12,905,584	11,526,739	11,026,511	0.9%	12.0%	4.5%	5.7%	117,304
<i>Machinery, Electronic, and Other Electric Equipment</i>	6,522,133	6,297,364	5,727,546	5,105,967	3.6%	9.9%	12.2%	8.5%	224,768
<i>Metal Manufacturing</i>	6,125,311	5,065,327	4,694,465	4,178,996	20.9%	7.9%	12.3%	13.6%	1,059,984
<i>Miscellaneous Manufacturing</i>	14,630,946	13,711,135	13,724,183	14,244,907	6.7%	-0.1%	-3.7%	0.9%	919,811
Public Utilities	8,862,441	8,364,265	8,120,375	7,026,154	6.0%	3.0%	15.6%	8.0%	498,176
Transportation and Warehousing	45,954,374	44,220,795	41,145,881	38,704,889	3.9%	7.5%	6.3%	5.9%	1,733,579
Telecommunication	27,433,601	25,481,757	24,929,659	25,093,877	7.7%	2.2%	-0.7%	3.0%	1,951,844
Publishing, Broadcasting, and Other Information	21,224,676	15,803,880	14,645,818	14,155,936	34.3%	7.9%	3.5%	14.5%	5,420,795
Wholesale Trade	27,924,811	26,542,424	25,160,710	22,980,965	5.2%	5.5%	9.5%	6.7%	1,382,387
Retail Trade	61,991,859	60,770,634	58,591,288	57,972,719	2.0%	3.7%	1.1%	2.3%	1,221,224
Banking & Credit Unions	19,320,917	18,465,649	17,228,469	16,461,796	4.6%	7.2%	4.7%	5.5%	855,269
Securities / Financial Investments	30,974,067	28,567,785	25,562,381	21,087,628	8.4%	11.8%	21.2%	13.7%	2,406,282
Insurance	33,023,826	31,302,747	29,465,573	26,130,702	5.5%	6.2%	12.8%	8.1%	1,721,079
Real Estate, Rental and Leasing	18,416,885	17,551,512	16,727,094	15,920,273	4.9%	4.9%	5.1%	5.0%	865,374
Health and Social Services	317,779,156	299,955,490	278,678,949	259,043,594	5.9%	7.6%	7.6%	7.0%	17,823,666
<i>Hospitals</i>	153,000,830	143,759,188	136,931,220	129,215,885	6.4%	5.0%	6.0%	5.8%	9,241,642
<i>Doctors, Dentists, and Other Health Practitioners</i>	32,581,976	29,811,918	27,565,894	26,519,031	9.3%	8.1%	3.9%	7.1%	2,770,058
<i>Outpatient Care Centers and Other Health Services</i>	49,964,652	47,787,201	41,843,262	37,626,069	4.6%	14.2%	11.2%	9.9%	2,177,451
<i>Nursing & Personal Care Facilities</i>	26,021,822	25,880,417	23,298,131	22,373,532	0.5%	11.1%	4.1%	5.2%	141,405
<i>Social Services</i>	56,209,876	52,716,766	49,400,442	43,309,076	6.6%	7.5%	13.2%	9.1%	3,493,110
Education	123,353,450	119,296,645	112,782,835	105,765,239	3.4%	5.8%	6.6%	5.3%	4,056,805
<i>College and Universities</i>	94,533,527	91,671,216	86,307,941	79,987,244	3.1%	6.2%	7.9%	5.7%	2,862,311
<i>Elementary, Secondary Schools (except public schools)</i>	21,109,018	19,823,249	18,815,379	18,580,066	6.5%	5.4%	1.3%	4.3%	1,285,769
<i>Other Educational Services</i>	7,710,905	7,802,180	7,659,515	7,197,929	-1.2%	1.9%	6.4%	2.3%	(91,275)
Professional Services	162,709,099	156,965,799	141,877,489	133,891,284	3.7%	10.6%	6.0%	6.7%	5,743,300
<i>Legal Services</i>	44,042,705	43,996,535	39,591,455	32,883,989	0.1%	11.1%	20.4%	10.2%	46,170
<i>Management Consulting</i>	32,325,227	30,629,900	27,643,527	26,195,296	5.5%	10.8%	5.5%	7.3%	1,695,327
<i>Engineering & Architectural Services</i>	18,233,208	17,383,338	16,054,677	14,352,306	4.9%	8.3%	11.9%	8.3%	849,870
<i>Computer</i>	15,642,586	14,400,750	13,496,252	12,818,933	8.6%	6.7%	5.3%	6.9%	1,241,837
<i>Accounting, Auditing, Bookkeeping</i>	18,886,171	18,432,457	14,187,916	18,299,873	2.5%	29.9%	-22.5%	1.1%	453,714
<i>Advertising and Other Professional Services</i>	33,579,202	32,122,820	30,903,661	29,340,887	4.5%	3.9%	5.3%	4.6%	1,456,382
Hotels	7,527,449	7,326,274	6,806,521	6,283,847	2.7%	7.6%	8.3%	6.2%	201,176
Restaurants	37,351,960	35,398,551	33,906,152	32,715,718	5.5%	4.4%	3.6%	4.5%	1,953,409
Sport Teams	18,346,116	15,593,576	14,834,368	14,101,340	17.7%	5.1%	5.2%	9.2%	2,752,540
Arts, Entertainment, and Other Recreation	11,409,032	10,729,675	9,747,090	9,182,089	6.3%	10.1%	6.2%	7.5%	679,357
Other Sectors	100,983,946	96,904,943	92,545,556	87,143,730	4.2%	4.7%	6.2%	5.0%	4,079,003
<i>Membership Organizations</i>	25,284,763	25,146,451	23,527,721	20,042,583	0.6%	6.9%	17.4%	8.1%	138,312
<i>Employment/Outsourcing Agencies</i>	23,818,826	22,509,479	23,210,342	23,557,204	5.8%	-3.0%	-1.5%	0.4%	1,309,347
<i>Security and Investigation Services</i>	7,070,212	6,873,512	6,750,919	6,049,489	2.9%	1.8%	11.6%	5.3%	196,700
<i>Services to Buildings</i>	8,235,617	7,713,133	7,448,771	7,021,541	6.8%	3.5%	6.1%	5.5%	522,484
<i>Miscellaneous Sectors</i>	36,574,527	34,662,368	31,607,803	30,472,913	5.5%	9.7%	3.7%	6.3%	1,912,159
Government	151,799,235	145,404,723	134,232,919	128,227,675	4.4%	8.3%	4.7%	5.8%	6,394,511
<i>State Government (PA)</i>	8,150,474	7,880,992	8,222,591	6,982,535	3.4%	-4.2%	17.8%	5.3%	269,481
<i>City, School District, Local Quasi Govt.</i>	87,094,075	82,518,952	76,172,398	75,784,267	5.5%	8.3%	0.5%	4.7%	4,575,123
<i>Federal Government (includes US Post Office)</i>	54,537,610	53,101,916	48,065,595	43,823,870	2.7%	10.5%	9.7%	7.6%	1,435,693
<i>Other Governments</i>	2,017,077	1,902,863	1,772,336	1,637,002	6.0%	7.4%	8.3%	7.2%	114,214
Unclassified Accounts	3,318,544	1,028,005	672,536	714,930	222.8%	52.9%	-5.9%	66.8%	2,290,539
Total from Taxpayer Database (PRISM)	\$1,345,953,356	\$1,275,914,308	\$1,193,127,223	\$1,121,394,171	5.5%	6.9%	6.4%	6.3%	\$70,039,048
Total from City's Accounting System (FAMIS)	\$1,333,099,597	\$1,276,878,615	\$1,192,985,963	\$1,123,741,077	4.4%	7.0%	6.2%	5.9%	\$56,220,982

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

NAICS Sector / Industry Group	Oct-Dec 2026	Oct-Dec 2025	Oct-Dec 2024	Oct-Dec 2023	Year-over-Year Growth Rate			3-Yr Annualized (Oct-Dec 26-23)	Difference (Oct-Dec 26-25)
					2026	2025	2024		
					Construction	21,659,726	21,330,306		
Manufacturing (includes headquarter offices & factories)	35,859,543	34,821,894	32,487,414	30,976,350	3.0%	7.2%	4.9%	5.0%	1,037,649
<i>Chemicals, Petroleum Refining</i>	3,924,484	3,828,712	3,432,679	3,597,145	2.5%	11.5%	-4.6%	2.9%	95,773
<i>Pharmaceuticals</i>	8,346,646	8,116,245	7,618,786	6,561,272	2.8%	6.5%	16.1%	8.4%	230,401
<i>Transportation Equipment</i>	3,837,190	3,312,607	3,109,865	2,598,510	15.8%	6.5%	19.7%	13.9%	524,582
<i>Food & Beverage Products</i>	6,794,380	7,040,562	6,124,326	6,029,783	-3.5%	15.0%	1.6%	4.1%	(246,182)
<i>Machinery, Electronic, and Other Electric Equipment</i>	3,252,371	3,103,668	2,920,771	2,650,570	4.8%	6.3%	10.2%	7.1%	148,702
<i>Metal Manufacturing</i>	2,458,623	2,355,018	2,359,055	2,211,340	4.4%	-0.2%	6.7%	3.6%	103,606
<i>Miscellaneous Manufacturing</i>	7,245,849	7,065,082	6,921,931	7,327,730	2.6%	2.1%	-5.5%	-0.4%	180,767
Public Utilities	4,317,213	4,126,623	3,962,405	3,585,371	4.6%	4.1%	10.5%	6.4%	190,590
Transportation and Warehousing	22,953,025	23,117,645	21,130,872	19,851,972	-0.7%	9.4%	6.4%	5.0%	(164,619)
Telecommunication	13,697,134	12,023,055	11,493,065	11,484,398	13.9%	4.6%	0.1%	6.0%	1,674,079
Publishing, Broadcasting, and Other Information	12,988,070	8,044,170	7,468,210	7,211,921	61.5%	7.7%	3.6%	21.7%	4,943,900
Wholesale Trade	14,160,738	13,823,996	13,139,674	12,112,505	2.4%	5.2%	8.5%	5.3%	336,742
Retail Trade	31,090,196	31,310,404	29,589,438	29,294,461	-0.7%	5.8%	1.0%	2.0%	(220,208)
Banking & Credit Unions	9,927,109	9,290,447	8,887,111	8,800,276	6.9%	4.5%	1.0%	4.1%	636,662
Securities / Financial Investments	15,691,736	14,666,917	13,224,200	10,307,294	7.0%	10.9%	28.3%	15.0%	1,024,820
Insurance	16,348,220	15,689,262	14,525,262	13,188,141	4.2%	8.0%	10.1%	7.4%	658,958
Real Estate, Rental and Leasing	9,140,255	9,182,503	8,508,266	8,133,682	-0.5%	7.9%	4.6%	4.0%	(42,248)
Health and Social Services	161,044,754	153,738,978	142,682,340	133,267,977	4.8%	7.7%	7.1%	6.5%	7,305,776
<i>Hospitals</i>	77,787,239	75,026,959	70,851,103	66,576,963	3.7%	5.9%	6.4%	5.3%	2,760,279
<i>Doctors, Dentists, and Other Health Practitioners</i>	17,017,447	15,385,809	13,943,997	13,455,975	10.6%	10.3%	3.6%	8.1%	1,631,638
<i>Outpatient Care Centers and Other Health Services</i>	25,330,956	23,762,345	21,279,361	19,613,842	6.6%	11.7%	8.5%	8.9%	1,568,611
<i>Nursing & Personal Care Facilities</i>	13,131,745	13,020,006	11,660,232	11,161,674	0.9%	11.7%	4.5%	5.6%	111,738
<i>Social Services</i>	27,777,369	26,543,859	24,947,648	22,459,523	4.6%	6.4%	11.1%	7.3%	1,233,510
Education	62,825,692	61,252,782	58,255,844	55,111,278	2.6%	5.1%	5.7%	4.5%	1,572,910
<i>College and Universities</i>	48,058,652	47,036,224	44,203,288	41,677,947	2.2%	6.4%	6.1%	4.9%	1,022,428
<i>Elementary, Secondary Schools (except public schools)</i>	10,827,827	10,180,429	10,082,146	9,668,751	6.4%	1.0%	4.3%	3.8%	647,398
<i>Other Educational Services</i>	3,939,213	4,036,128	3,970,410	3,764,580	-2.4%	1.7%	5.5%	1.5%	(96,916)
Professional Services	83,442,417	83,591,354	74,828,309	70,163,400	-0.2%	11.7%	6.6%	5.9%	(148,938)
<i>Legal Services</i>	22,438,838	24,482,078	20,694,499	17,633,652	-8.3%	18.3%	17.4%	8.4%	(2,043,240)
<i>Management Consulting</i>	17,220,397	16,080,771	14,970,204	14,098,400	7.1%	7.4%	6.2%	6.9%	1,139,626
<i>Engineering & Architectural Services</i>	9,246,385	9,204,960	8,244,759	7,436,215	0.5%	11.6%	10.9%	7.5%	41,426
<i>Computer</i>	7,837,614	7,461,194	6,766,736	6,392,510	5.0%	10.3%	5.9%	7.0%	376,419
<i>Accounting, Auditing, Bookkeeping</i>	9,669,431	9,859,943	8,428,373	9,497,823	-1.9%	17.0%	-11.3%	0.6%	(190,512)
<i>Advertising and Other Professional Services</i>	17,029,752	16,502,408	15,723,738	15,104,800	3.2%	5.0%	4.1%	4.1%	527,344
Hotels	3,677,913	3,641,138	3,544,341	3,303,576	1.0%	2.7%	7.3%	3.6%	36,775
Restaurants	19,577,987	19,105,384	17,588,269	17,227,997	2.5%	8.6%	2.1%	4.4%	472,602
Sport Teams	7,829,067	6,174,760	7,082,964	6,128,590	26.8%	-12.8%	15.6%	8.5%	1,654,307
Arts, Entertainment, and Other Recreation	5,823,384	5,399,686	4,912,947	4,743,883	7.8%	9.9%	3.6%	7.1%	423,698
Other Sectors	50,549,418	49,350,881	46,913,159	45,411,440	2.4%	5.2%	3.3%	3.6%	1,198,537
<i>Membership Organizations</i>	12,514,139	12,797,681	11,998,137	11,120,149	-2.2%	6.7%	7.9%	4.0%	(283,541)
<i>Employment/Outsourcing Agencies</i>	12,319,155	11,735,979	11,869,618	12,033,832	5.0%	-1.1%	-1.4%	0.8%	583,176
<i>Security and Investigation Services</i>	3,526,388	3,551,379	3,427,672	3,138,840	-0.7%	3.6%	9.2%	4.0%	(24,991)
<i>Services to Buildings</i>	4,067,335	3,927,456	3,682,896	3,570,238	3.6%	6.6%	3.2%	4.4%	139,880
<i>Miscellaneous Sectors</i>	18,122,400	17,338,386	15,934,836	15,548,381	4.5%	8.8%	2.5%	5.2%	784,014
Government	73,574,228	74,759,689	68,487,614	67,719,506	-1.6%	9.2%	1.1%	2.8%	(1,185,461)
<i>State Government (PA)</i>	3,943,752	4,067,543	3,818,852	3,525,820	-3.0%	6.5%	8.3%	3.8%	(123,791)
<i>City, School District, Local Quasi Govt.</i>	43,575,736	42,980,933	39,758,686	39,686,032	1.4%	8.1%	0.2%	3.2%	594,803
<i>Federal Government (includes US Post Office)</i>	25,011,026	26,754,580	23,996,432	23,688,889	-6.5%	11.5%	1.3%	1.8%	(1,743,554)
<i>Other Governments</i>	1,043,715	956,633	913,643	818,765	9.1%	4.7%	11.6%	8.4%	87,082
Unclassified Accounts	1,878,648	559,854	335,442	341,581	235.6%	66.9%	-1.8%	76.5%	1,318,794
Total from Taxpayer Database (PRISM)	\$678,056,472	\$655,001,728	\$609,386,131	\$577,826,639	3.5%	7.5%	5.5%	5.5%	\$23,054,745
Total from City's Accounting System (FAMIS)	\$695,321,568	\$663,084,818	\$617,738,473	\$602,423,886	4.9%	7.3%	2.5%	4.9%	\$32,236,750

Top-level Industry Breakdown - July 2021-December 2025

Percent Change from FY2019 by Quarter - Wage Tax Revenue

