

Summary schedule of tax rates since 1952

City and School District of Philadelphia (Revised December 30, 2024)

Type of tax	Years	Rates
Amusement tax	1952-1956 1957 – June 30, 1988 July 1, 1988 July 1, 1989 & Subsequent years	10.00% of admission charges 5.00% of admission charges 7.33% of admission charges 5.00% of admission charges
Bowling Alley Tax	1952-1992 1993 & Subsequent Years	Annual tax of \$25 for each alley Repealed
Business Income & Receipts Tax	1985 1986-1988 1989 – 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 – 2013 2014 2015 2016 2017 2018 2019 2020 -2021 2022 2023 and thereafter	3.050 mills on gross receipts and 3.70% on taxable net income 3.900 mills on gross receipts and 4.35% on taxable net income 3.250 mills on gross receipts and 6.50% on taxable net income 3.000 mills on gross receipts and 6.50% on taxable net income 2.950 mills on gross receipts and 6.50% on taxable net income 2.875 mills on gross receipts and 6.50% on taxable net income 2.775 mills on gross receipts and 6.50% on taxable net income 2.650 mills on gross receipts and 6.50% on taxable net income 2.525 mills on gross receipts and 6.50% on taxable net income 2.400 mills on gross receipts and 6.50% on taxable net income 2.300 mills on gross receipts and 6.50% on taxable net income 2.100 mills on gross receipts and 6.50% on taxable net income 1.900 mills on gross receipts and 6.50% on taxable net income 1.665 mills on gross receipts and 6.50% on taxable net income 1.54 mills on gross receipts and 6.50% on taxable net income 1.415 mills on gross receipts and 6.45% on taxable net income 1.415 mills on gross receipts and 6.43% on taxable net income 1.415 mills on gross receipts and 6.41% on taxable net income 1.415 mills on gross receipts and 6.39% on taxable net income 1.415 mills on gross receipts and 6.35% on taxable net income 1.415 mills on gross receipts and 6.30% on taxable net income 1.415 mills on gross receipts and 6.25% on taxable net income 1.415 mills on gross receipts and 6.20% on taxable net income 1.415 mills on gross receipts and 5.99% on taxable net income 1.415 mills on gross receipts and 5.81% on taxable net income
Commercial Activity License	1985 – 1990 1991 – 2002 2003 – 2008 2009 – 2013 2014 & Subsequent Years	\$ 20.00 per year \$200.00 one time fee \$250.00 one time fee/or \$50 per year (as of 7/1/08) \$300.00 one-time fee/or \$50 per year (as of 7/1/08) 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 1968 – 1984 1985 & Subsequent Years	1 mill on gross receipts 2 mills on gross receipts or 2% on net income, whichever is lower Repealed
Hotel Room Rental Tax	Dec. 1, 1982 – Oct.. 31, 1986 Nov. 1, 1986 – July 15, 1993 July 15, 1993 – June 30, 1999 July 1, 1999 – December 31, 2008 January 1, 2009-June 30, 2013 July 1, 2013 & Subsequent Years	3.00% on amount received for rental of rooms 5.00% on amount received for rental of rooms 6.00% on amount received for rental of rooms 7.00% on amount received for rental of rooms 8.2% on amount received for rental of rooms 8.5% on amount received for rental of rooms

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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 1983 & Subsequent Years	Annual tax of \$25 per device Annual tax of \$100 per device
Mercantile License Tax	1953 – 1976 1977 – 1982 1983 1984 1985 & Subsequent Years	3 mills on gross receipts 4 mills on gross receipts 5 mills on gross receipts 4 mills on gross receipts Repealed
Net Profit Tax	1952 – 1955 1956 – 1959 1960 – 1964 1965 – 1968 1969 – 1970 1971 – 1975 1976 – 1982 1983 – June 30, 1991 July 1, 1991 – Dec., 31, 1995 1996 1997 1998 1999 2000 2001 2002 2003 – 2004 2005 2006 2007 2008 2009 2010 – 2012 2013 2014 2015 2016 2017 2018 2019 - 2020 2021 2022 2023 and Subsequent Years	1.2500% 1.5000% 1.6250% 2.0000% 3.0000% 3.3125% 4.3125% 4.9600% 4.9600% (Resident) 4.3125% (Non-Resident) of net profits 4.8400% (Resident) 4.2082% Non-Resident) of net profits 4.7900% (Resident) 4.1647% (Non-Resident) of net profits 4.6869% (Resident) 4.0750% (Non-Resident) of net profits 4.6135% (Resident) 4.0112% (Non-Resident) of net profits 4.5635% (Resident) 3.9672% (Non-Resident) of net profits 4.5385% (Resident) 3.9462% (Non-Resident) of net profits 4.5000% (Resident) 3.9127% (Non-Resident) of net profits 4.4625% (Resident) 3.8801% (Non-Resident) of net profits 4.331% (Resident) 3.8197% (Non-Resident) of net profits 4.301% (Resident) 3.7716% (Non-Resident) of net profits 4.260% (Resident) 3.7557% (Non-Resident) of net profits 3.98% (Resident) 3.5392% (Non-Resident) of net profits 3.9296% (Resident) 3.4997% (Non-Resident) of net profits 3.928% (Resident) 3.4985% (Non-Resident) of net profits 3.924% (Resident) 3.4950% (Non-Resident) of net profits 3.920% (Resident) 3.4915% (Non-Resident) of net profits 3.9102% (Resident) 3.4828% (Non-Resident) of net profits 3.9004% (Resident) 3.4741% (Non-Resident) of net profits 3.8907% (Resident) 3.4654% (Non-Resident) of net profits 3.8809% (Resident) 3.4567% (Non-Resident) of net profits 3.8712% (Resident) 3.5019% (Non-Resident) of net profits 3.8398% (Resident) 3.4481% (Non-Resident) of net profits 3.79% (Resident) 3.44% (Non-Resident) of net profits 3.75% (Resident) 3.44% (Non-Resident) of net profits
Outdoor Advertising Tax	July 1, 2005 & Subsequent Years	7% of the purchase price
Pari-Mutual Tax	1963 – 1974 1975 – 1981 1969 – 1974 1975 – 1982 1982 & Subsequent Years	2.00% on Harness Racing Wagers 4.00% on Harness Racing Wagers 2.00% on Flat Racing Wagers No Flat Racing in Philadelphia 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		
Real Estate Tax	1952 – 1956	(CITY)	(SCHOOL)	TOTAL
	1957	2.060%	1.325%	3.385%
	1958 – 1959	2.060%	1.600%	3.660%
	1960	2.200%	1.600%	3.800%
	1961 – 1963	2.200%	1.800%	4.000%
	1964 – 1965	2.375%	2.100%	4.475%
	1966 – 1974	1.975%	2.800%	4.775%
	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%	7.865%
	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%	1.340%	
2016 -2024	.6317%	.7681%	1.3998%	
2025 & subsequent years	.6159%	.7839%	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	

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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 - 2020	3.8712%	on unearned income	
2021	3.8398%	on unearned income	
2022	3.79%	on unearned income	
2023 and Subsequent Years	3.75%	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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Type of tax	Years	Rates	
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) and 4.3125% (Non-Resident)	on gross wages
	Jan. 1, 1996 - June 30, 1996	4.86% (Resident) and 4.2256% (Non-Resident)	on gross wages
	July 1, 1996 - June 30, 1997	4.84% (Resident) and 4.2082% (Non-Resident)	on gross wage
	July 1, 1997 - June 30, 1998	4.79% (Resident) and 4.1647% (Non-Resident)	on gross wages
	July 1, 1998 - June 30, 1999	4.6869% (Resident) and 4.0750% (Non-Resident)	on gross wages
	July 1, 1999 - June 30, 2000	4.6135% (Resident) and 4.0112% (Non-Resident)	on gross wages
	July 1, 2000 - June 30, 2001	4.5635% (Resident) and 3.9672% (Non-Resident)	on gross wages
	July 1, 2001 - June 30, 2002	4.5385% (Resident) and 3.9462% (Non-Resident)	on gross wages
	July 1, 2002 - June 30, 2003	4.5000% (Resident) and 3.9127% (Non-Resident)	on gross wages
	July 1, 2003 - December 31, 2004	4.4625% (Resident) and 3.8801% (Non-Resident)	on gross wages
	January 1, 2005 - December 31, 2005	4.331% (Resident) and 3.8197% (Non-Resident)	on gross wages
	January 1, 2006 - December 31, 2006	4.301% (Resident) and 3.7716% (Non-Resident)	on gross wages
	January 1, 2007 - December 31, 2007	4.26% (Resident) and 3.7557% (Non-Resident)	on gross wages
	January 1, 2008 - June 30, 2008	4.219% (Resident) and 3.7242% (Non-Resident)	on gross wages
	July 1, 2008 - December 31, 2008	3.98% (Resident) and 3.5392% (Non-Resident)	on gross wages
	January 1, 2009 - June 30, 2009	3.93% (Resident) and 3.50% (Non-Resident)	on gross wages
	July 1, 2009 - December 31, 2009	3.9296% (Resident) and 3.4997% (Non-Resident)	on gross wages
	January 1, 2010 - June 30, 2010	3.9296% (Resident) and 3.4997% (Non-Resident)	on gross wages
	July 1, 2010 - June 30, 2013	3.928% (Resident) and 3.4985% (Non-Resident)	on gross wages
	July 1, 2013 - June 30, 2014	3.924% (Resident) and 3.495% (Non-Resident)	on gross wages
	July 1, 2014 - June 30, 2015	3.92% (Resident) and 3.4915% (Non-Resident)	on gross wages
	July 1, 2015 - June 30, 2016	3.9102% (Resident) and 3.4828% (Non-Resident)	on gross wages
	July 1, 2016 - June 30, 2017	3.9004% (Resident) and 3.4741% (Non-Resident)	on gross wages
	July 1, 2017 - June 30, 2018	3.8907% (Resident) and 3.4654% (Non-Resident)	on gross wages
	July 1, 2018 - June 30, 2019	3.8809% (Resident) and 3.4567% (Non-Resident)	on gross wages
	July 1, 2019 - June 30, 2020	3.8712% (Resident) and 3.4481% (Non-Resident)	on gross wages
July 1, 2021 - June 30, 2022	3.8398% (Resident) and 3.4481% (Non-Resident)	on gross wages	
July 1, 2022 - June 30, 2023	3.79% (Resident) and 3.44% (Non-Resident)	on gross wages	
July 1, 2023 & Subsequent Years	3.75% (Resident) and 3.44% (Non-Resident)	on gross wages	