

**CITY and SCHOOL DISTRICT
OF PITTSBURGH**

**TAX RATE BY TAX TYPE
FOR TAX YEAR 2010**

2010

TAX TYPE	CITY RATE	SCHOOL RATE	CITY P & I TOTAL	SCHOOL P & I TOTAL
AT - AMUSEMENT TAX	5% or (.04762) of gross	N/A	5% + 1% = (6%)	N/A
AT - AMUSEMENT TAX <i>if registered as a Performing Art and is a Purley Public Charity</i>	ZERO	N/A	N/A	N/A
BP - BUSINESS PRIVILEGE TAX	ELIMINATED	N/A	N/A	N/A
LS-1 - LOCAL SERVICES TAX	\$52.00	N/A	5% + 1% = (6%) **	N/A
LS-3 - INDIVIDUAL LOCAL SERVICES TAX	\$52.00	N/A	.5% + 1% = (1.5%) **	N/A
ET-1 - PAYROLL EXPENSE TAX	0.0055	N/A	1% + .5% = 1.5%	N/A
ISP - INSTITUTIONAL SERVICE PRIVILEGE- \$20,000 Exclusion				
SERVICES	6 Mills (.006)	N/A	.5% + 1% = (1.5%)	N/A
COMMISSIONS	6 Mills (.006)	N/A	.5% + 1% = (1.5%)	N/A
GOODS, WARE & MERCHANDISE SOLD	2 Mills (.002)	N/A	.5% + 1% = (1.5%)	N/A
RENTAL	6 Mills (.006)	N/A	.5% + 1% = (1.5%)	N/A
NP-5 - NET PROFIT TAX				
RESIDENT	1%	2%	.5% + .5% = (1%)	.5% + .5% = (1%)
NON-RESIDENT OF PA	1%	N/A	.5% + .5% = (1%)	N/A
MT. OLIVER	N/A	2%	N/A	.5% + .5% = (1%)
PGH-40 - INDIVIDUAL EARNED INCOME TAX				
RESIDENT	1%	2.00%	.5% + .5% = (1%)	.5% + .5% = (1%)
NON-RESIDENT OF PA	1%	N/A	.5% + .5% = (1%)	N/A
MT. OLIVER	N/A	2.00%	N/A	.5% + .5% = (1%)
PT - PARKING TAX	37.5% (.27273)	N/A	5% + 1% = (6%) ***	N/A
REAL ESTATE TAX	Land - 10.8 Mills Building - 10.8 Mills	Land - 13.92 Mills Building - 13.92 Mills	0 + .833% = (.833%)	0 + .833% = (.833%)
REAL ESTATE TRANSFER TAX	2%	1%		
UF-1 - FACILITY USAGE FEE	3%	N/A	1%	N/A
WTD - EMPLOYER MONTHLY WAGE TAX	1%	2.00%	5% + 1% = (6%)****	5% + .5% = (5.5%) ****
WT-4 - EMPLOYEE WAGE TAX	1%	2.00%	.5% + .5% = (1%)	.5% + .5% = (1%)
WTE-3 - SUMMARY FORM FOR W-2'S	N/A	N/A	N/A	N/A
WT-1 - EMPLOYER QUARTERLY WAGE TAX	1%	2.00%	5% + 1% = (6%) ****	5% + .5% = (5.5%) ****

**LS-1 10 month penalty maximum = 50% cap

***PT 10 month penalty maximum = 50% cap

****WT-1 & WTD 10 month penalty maximum = 50% cap

TAX RATES & PENALTY AND INTEREST RATES ARE SUBJECT TO CHANGE ANNUALLY

**CITY and SCHOOL DISTRICT
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**TAX RATE BY TAX TYPE
FOR TAX YEAR 2009**

2009

TAX TYPE	CITY RATE	SCHOOL RATE	CITY P & I TOTAL	SCHOOL P & I TOTAL
AT - AMUSEMENT TAX	5% or (.04762) of gross	N/A	5% + 1% = (6%)	N/A
AT - AMUSEMENT TAX <i>if registered as a Performing Art and is a Purley Public Charity</i>	ZERO	N/A	N/A	N/A
BP - BUSINESS PRIVILEGE TAX - \$20,000 Exclusion	1 Mills (.001)	N/A	.5% + 1% = (1.5%)	N/A
LS-1 - LOCAL SERVICES TAX	\$52.00	N/A	5% + 1% = (6%) **	N/A
LS-3 - INDIVIDUAL LOCAL SERVICES TAX	\$52.00	N/A	.5% + 1% = (1.5%) **	N/A
ET-1 - PAYROLL EXPENSE TAX	0.0055	N/A	1% + .5% = 1.5%	N/A
ISP- INSTITUTIONAL SERVICE PRIVILEGE- \$20,000 Exclusion				
SERVICES	6 Mills (.006)	N/A	.5% + 1% = (1.5%)	N/A
COMMISSIONS	6 Mills (.006)	N/A	.5% + 1% = (1.5%)	N/A
GOODS, WARE & MERCHANDISE SOLD	2 Mills (.002)	N/A	.5% + 1% = (1.5%)	N/A
RENTAL	6 Mills (.006)	N/A	.5% + 1% = (1.5%)	N/A
NP-5 - NET PROFIT TAX				
RESIDENT	1%	2%	.5% + .5% = (1%)	.5% + .5% = (1%)
NON-RESIDENT OF PA	1%	N/A	.5% + .5% = (1%)	N/A
MT. OLIVER	N/A	2%	N/A	.5% + .5% = (1%)
PGH-40 - INDIVIDUAL EARNED INCOME TAX				
RESIDENT	1%	2.00%	.5% + .5% = (1%)	.5% + .5% = (1%)
NON-RESIDENT OF PA	1%	N/A	.5% + .5% = (1%)	N/A
MT. OLIVER	N/A	2.00%	N/A	.5% + .5% = (1%)
PT - PARKING TAX	37.5% (.27273)	N/A	5% + 1% = (6%) ***	N/A
REAL ESTATE TAX	Land - 10.8 Mills Building - 10.8 Mills	Land - 13.92 Mills Building - 13.92 Mills	0 + .833% = (.833%)	0 + .833% = (.833%)
REAL ESTATE TRANSFER TAX	2%	1%		
UF-1 - FACILITY USAGE FEE	3%	N/A	1%	N/A
WTD - EMPLOYER MONTHLY WAGE TAX	1%	2.00%	5% + 1% = (6%)****	5% + .5% = (5.5%) ****
WT-4 - EMPLOYEE WAGE TAX	1%	2.00%	.5% + .5% = (1%)	.5% + .5% = (1%)
WTE-3 - SUMMARY FORM FOR W-2'S	N/A	N/A	N/A	N/A
WT-1 - EMPLOYER QUARTERLY WAGE TAX	1%	2.00%	5% + 1% = (6%) ****	5% + .5% = (5.5%) ****

**LS-1 10 month penalty maximum = 50% cap

***PT 10 month penalty maximum = 50% cap

****WT-1 & WTD 10 month penalty maximum = 50% cap

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**CITY and SCHOOL DISTRICT
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**TAX RATE BY TAX TYPE
FOR TAX YEAR 2008**

2008

TAX TYPE	CITY RATE	SCHOOL RATE	CITY P & I TOTAL	SCHOOL P & I TOTAL
AT - AMUSEMENT TAX	5% or (.04762) of gross	N/A	5% + 1% = (6%)	N/A
AT - AMUSEMENT TAX <i>if registered as a Performing Art and is a Purley Public Charity</i>	ZERO	N/A	N/A	N/A
BP - BUSINESS PRIVILEGE TAX - \$20,000 Exclusion	1 Mills (.001)	N/A	.5% + 1% = (1.5%)	N/A
LS-1 - LOCAL SERVICES TAX	\$52.00	N/A	5% + 1% = (6%) **	N/A
LS-3 - INDIVIDUAL LOCAL SERVICES TAX	\$52.00	N/A	.5% + 1% = (1.5%) **	N/A
ET-1 - PAYROLL EXPENSE TAX	0.0055	N/A	1% + .5% = 1.5%	N/A
ISP- INSTITUTIONAL SERVICE PRIVILEGE- \$20,000 Exclusion				
SERVICES	6 Mills (.006)	N/A	.5% + 1% = (1.5%)	N/A
COMMISSIONS	6 Mills (.006)	N/A	.5% + 1% = (1.5%)	N/A
GOODS, WARE & MERCHANDISE SOLD	2 Mills (.002)	N/A	.5% + 1% = (1.5%)	N/A
RENTAL	6 Mills (.006)	N/A	.5% + 1% = (1.5%)	N/A
NP-5 - NET PROFIT TAX				
RESIDENT	1%	2%	.5% + .5% = (1%)	.5% + .5% = (1%)
NON-RESIDENT OF PA	1%	N/A	.5% + .5% = (1%)	N/A
MT. OLIVER	N/A	2%	N/A	.5% + .5% = (1%)
PGH-40 - INDIVIDUAL EARNED INCOME TAX				
RESIDENT	1%	2.00%	.5% + .5% = (1%)	.5% + .5% = (1%)
NON-RESIDENT OF PA	1%	N/A	.5% + .5% = (1%)	N/A
MT. OLIVER	N/A	2.00%	N/A	.5% + .5% = (1%)
PT - PARKING TAX	40% (.28571)	N/A	5% + 1% = (6%) ***	N/A
REAL ESTATE TAX	Land - 10.8 Mills Building - 10.8 Mills	Land - 13.92 Mills Building - 13.92 Mills	0 + .833% = (.833%)	0 + .833% = (.833%)
REAL ESTATE TRANSFER TAX	2%	1%		
UF-1 - FACILITY USAGE FEE	3%	N/A	1%	N/A
WTD - EMPLOYER MONTHLY WAGE TAX	1%	2.00%	5% + 1% = (6%)****	5% + .5% = (5.5%) ****
WT-4 - EMPLOYEE WAGE TAX	1%	2.00%	.5% + .5% = (1%)	.5% + .5% = (1%)
WTE-3 - SUMMARY FORM FOR W-2'S	N/A	N/A	N/A	N/A
WT-1 - EMPLOYER QUARTERLY WAGE TAX	1%	2.00%	5% + 1% = (6%) ****	5% + .5% = (5.5%) ****

**LS-1 10 month penalty maximum = 50% cap

***PT 10 month penalty maximum = 50% cap

****WT-1 & WTD 10 month penalty maximum = 50% cap

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