

charity has purchased or is operating branches, affiliates, subsidiaries or other business entities that do not independently meet the standards of the "Institutions of Purely Public Charity Act", the tax shall be paid on the payroll attributable to such for profit branches, affiliates or subsidiaries, whether or not the employees are leased or placed under the auspices of the charity's umbrella or parent organization.

**FILING DATES:** The Payroll Expense Tax is to be paid as follows:

The first quarter is calculated on the payroll expense of the months of October, November, and December of the preceding year and is due February 28.

The second quarter is calculated on the payroll expense of the months of January, February, and March of the current year and is due May 31.

The third quarter is calculated on the payroll expense of the months of April, May, and June and is due August 31.

The fourth quarter is calculated on the payroll expense of the months of July, August, and September and is due November 30.

**TAX FORM:** ET-1

Pittsburgh Code Reference: Chapter 258

For new business registration call 412-255-2543.

For additional forms have your City account number available and call 412-255-2424.

For information on filling out return call 412-255-2508.

First levied: 2005

### **INSTITUTION & SERVICE PRIVILEGE TAX**

**WHO HAS TO PAY THE FEE:** Every employer who employs one or more non-resident employees who earn compensation as the result of services performed at a publicly funded facility within the City, to engage in an athletic event or otherwise render a performance for which a non-resident receives remuneration, is required to withhold and remit to the Treasurer the fee. In the event the employer fails, refuses or neglects to withhold or remit the fee, or any portion thereof, the employee shall be personally liable for payment of the fee and any applicable penalty. Any other user that engages in an event held in a public funded facility within Pittsburgh, for which they receive compensation, such as entertainers or performers, who are not residents of the City are also subject to the usage fee.

**WHAT IS THE FEE BASED ON:** Earned income. **Fee rate is 3%.**

**EXAMPLES OF WHAT IS SUBJECT TO THIS FEE:** Any player or employee of a sports team who engages in an athletic event for which they are compensated in Pittsburgh. The compensation attributable to Pittsburgh is determined by using a ratio of games in Pittsburgh to the total games played by the team. Other persons such as entertainers or performers who engages in an event in Pittsburgh for which they are compensated. The gross compensation attributable to Pittsburgh is determined by the specific amount received for each performance.

**COMMON EXCLUSIONS:** Residents of Pittsburgh.

**COMMON DEDUCTIONS:** None

**COMMON CREDITS:** None

**FILING DEADLINE:** Quarterly filings are due by the last day of the month following the close of the quarter.

Pittsburgh Code Reference: Chapter 271

For additional information call 412-255-8919.

For additional forms have your City account number available and call 412-255-2424.

For information on filling out return call 412-255-2508.