

**2012****CITY and SCHOOL DISTRICT OF PITTSBURGH  
TAX RATE BY TAX TYPE**

| 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<br><i>if registered as a Performing Art and is a Purely 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                |
| PT - PARKING TAX  | 37.5% (.27273)          | N/A         | 5% + 1% = (6%) ** | N/A                |
| REAL ESTATE TRANSFER TAX  | 2%                      | 1%          |                   |                    |
| UF-1 - FACILITY USAGE FEE   | 3%                      | N/A         | 1%                | N/A                |

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

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

| TAX TYPE        | CITY RATE  | SCHOOL RATE | LIBRARY RATE | P & I TOTAL         |
|-----------------|------------|-------------|--------------|---------------------|
| REAL ESTATE TAX | 10.8 Mills | 13.92 Mills |              | 0 + .833% = (.833%) |
| LIBRARY TAX *** |            |             | .25 Mills    | 0 + .833% = (.833%) |

\*\*\* **Library Tax** was approved by City voters on November 8, 2011 and is based on the Real Estate assessed value at a rate of .25 mills.  
Tax is due as specified and subject to collection laws and rules.

**NOTE: Beginning January 1, 2012, Jordan Tax Service** will be collecting Earned Income Tax, Quarterly Wage Tax (WT-1), Monthly Wage Tax (WTD), Net Profit (NP-5), Individual Wage Tax (WT-4), Year-End Reconciliation (WTE-3) and the Individual Earned Income Tax (PGH-40). It includes all current and prior 2012 taxes as well as the 2011 final returns, 2011 fourth quarter returns due in 2012 and any delinquent 2011 taxes for the taxes listed above.

For more information, visit [www.jordantax.com/Act32](http://www.jordantax.com/Act32) or call 412-345-7966. Jordan Tax is located on the 9th floor of the Frick Building.

| EARNED INCOME TAX | CITY RATE | SCHOOL RATE | CITY P & I TOTAL | SCHOOL P & I TOTAL |
|-------------------|-----------|-------------|------------------|--------------------|
| RESIDENT          | 1%        | 2%          | .5% + .5% = (1%) | .5% + .5% = (1%)   |
| NON-RESIDENT RATE | 1%        | N/A         | .5% + .5% = (1%) | N/A                |
| MT. OLIVER        | N/A       | 2%          | N/A              | .5% + .5% = (1%)   |

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

**CITY and SCHOOL DISTRICT  
OF PITTSBURGH**

**2011**

**TAX RATE BY TAX TYPE  
FOR TAX YEAR 2011**

| 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<br><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 RATE   | 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       | Land - 13.92 Mills     | 0 + .833% = (.833%)  | 0 + .833% = (.833%)    |
|   | Building - 10.8 Mills   | Building - 13.92 Mills |                      |                        |
| 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  
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<br><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<br>Building - 10.8 Mills | Land - 13.92 Mills<br>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**