

CITY OF PITTSBURGH

2014

**TAX RATE BY TAX TYPE
FOR TAX YEAR 2014**

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
PT - PARKING TAX	37.5% (.27273)	N/A	5% + 1% = (6%) ***	N/A
REAL ESTATE TAX	Land - 7.56 Mills Building - 7.56 Mills	Land - 9.84 Mills Building - 9.84 Mills	0 + .833% = (.833%)	0 + .833% = (.833%)
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 RATES & PENALTY AND INTEREST RATES ARE SUBJECT TO CHANGE ANNUALLY