

CITY OF PITTSBURGH

2017

TAX RATE BY TAX TYPE
FOR TAX YEAR 2017

| 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 - 8.06 Mills | Land - 9.84 Mills | 0 + .833% = (.833%) | 0 + .833% = (.833%) |
| | Building - 8.06 Mills | Building - 9.84 Mills | | |
| 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