



**WHO MUST FILE**

Every employer conducting business in the City of Pittsburgh is required to file a Payroll Tax on their payroll expense and on their own net earnings distributions to each partner, sole proprietor or individual performing services within the City of Pittsburgh. A person shall be deemed to be conducting business within the City of Pittsburgh if one engages, hires, employs or contracts with one or more individuals as employees or is self-employed. Form can be downloaded at [www.pittsburghpa.gov/finance](http://www.pittsburghpa.gov/finance)

**COMPENSATION MEANS**

Salaries, wages, commissions, bonuses, stock options, and all types of incentive payments, whether based on profits or otherwise, fees, tips and similar remuneration earned, whether paid directly or through an agent, and whether in cash or in property.

**WHEN TO FILE AND PAY**

The Payroll Expense Tax is to be paid as follows:

**BEGINNING JANUARY 1<sup>ST</sup>, 2016,**

**THE PAYROLL EXPENSE TAX WILL REVERT TO A CALENDAR REPORTING QUARTER AS FOLLOWS:**

**First quarter calculated on January, February and March due May 31<sup>st</sup>**

**Second quarter calculated on April, May and June due August 31<sup>st</sup>**

**Third quarter calculated on July, August and September due November 30<sup>th</sup>**

**Fourth quarter calculated on October, November and December due February 28<sup>th</sup>**

A **501C-3 Non-Profit Purely Public Charitable Organization** shall calculate the tax that would otherwise be attributable to the City of Pittsburgh and file a return, but shall only pay the tax on that portion of its payroll expense attributable to business activity for which a tax may be imposed pursuant to Section 511 of the Internal Revenue Code. If the 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. A current copy of the Federal 990 tax return and Non-Profit Charter may be requested to support your claim of a Purely Public Charity.

On **Line 1** (a) enter the total Payroll Expense that would be taxable if entity were not a Purely Public Charity.

On **Line 2** enter the total taxable Payroll Expense, if applicable.

On **Line 3** enter tax due.

On **Line 6** enter the amount of tax owed and paid. Attach a worksheet showing what is taxable and what is not taxable.

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Has business been sold or discontinued?

If **YES**, a **BUSINESS DISCONTINUATION FORM** must be completed and returned for processing. Form and Regulations can be downloaded at [www.pittsburghpa.gov/finance](http://www.pittsburghpa.gov/finance) or call **412-255-2510** to request the form.

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Make check payable to:

**TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH –  
WRITE YOUR CITY ACCOUNT NUMBER ON YOUR CHECK**

A **\$30.00** fee will be assessed for any check returned from the bank for any reason.

**MAIL TO**

<p><b>PAYMENT ENCLOSED - ET</b>  TREASURER CITY OF PITTSBURGH  414 GRANT ST  PITTSBURGH PA 15219-2476</p>	<p><b>NO PAYMENT ENCLOSED – ET</b>  TREASURER CITY OF PITTSBURGH  414 GRANT ST  PITTSBURGH PA 15219-2476</p>
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