



City of Pittsburgh

510 City-County Building
414 Grant Street
Pittsburgh, PA 15219

Text File

Introduced: 10/16/2015

Bill No: 2015-2129, **Version:** 1

Committee: Committee on Finance and Law

Status: Passed Finally

Ordinance amending the Pittsburgh Code of Ordinances, Title Two: Fiscal; Article VII: Business Related Taxes; Chapter 258: Payroll Tax, by revising Sections 258.06 (Returns) to align the return schedule with the calendar year.

WHEREAS, the City of Pittsburgh collects quarterly returns for Payroll Taxes; and

WHEREAS, the first quarter for purposes of Payroll Taxes returns currently begins in October of the prior calendar year, and this schedule causes confusion among taxpayers; and

WHEREAS, the Department of Finance proposes to align the Payroll Tax return schedule with the calendar year, with the first quarter beginning in January of the calendar year, to eliminate confusion among taxpayers.

Be it resolved that the Council of the City of Pittsburgh does hereby enact as follows:

Section 1.

The Pittsburgh Code of Ordinances, Title Two: Fiscal; Article VII: Business Related Taxes; Chapter 258: Payroll Tax, Section 258.06: Returns is hereby amended as follows:

§ 258.06 - RETURNS.

The first quarterly return, which is due ~~[February 28]~~ May 31 of the current year, shall be filed and the tax shall be paid based on the amount of payroll expense during the months of ~~[October, November, and December]~~ January, February, and March of the ~~[preceding]~~ current year; the second quarterly return, which is due ~~[May 31]~~ August 31 of the current year, shall be filed and the tax shall be paid based on the amount of payroll expense during the months of ~~[January, February, and March]~~ April, May, and June of the current year; the third quarterly return, which is due ~~[August 31]~~ November 30 of the current year, shall be filed and the tax shall be paid based on the amount of payroll expense during the months of ~~[April, May, and June]~~ July, August, and September of the current year; the fourth quarterly return, which is due ~~[November 30]~~ February 28 of the ~~[current]~~ succeeding year, shall be filed and the tax shall be paid based on the amount of payroll during the months of ~~[July, August, and September]~~ October, November, and December of the current year.

An employer which conducts business in the City on a temporary, seasonal or itinerant basis shall file a return and pay the tax within ten (10) days of the completion of the temporary, seasonal, or itinerant business.