

THE STATISTICAL SUPPLEMENT FOR THE PENNSYLVANIA TAX COMPENDIUM

JANUARY 2023
Fiscal Year 2021-22



2021-22 STATISTICAL SUPPLEMENT

TABLE OF CONTENTS

	Page
Introduction	1
GENERAL FUND	
Fiscal Year Revenue by Month	2
Monthly Collections by Revenue Category	3
Revenue History by Tax Type	4
Historical Proportion of General Fund by Revenue Category	6
Refunds History by Tax Type	7
CORPORATION TAXES	
Corporate Net Income Tax History of Payments by Type	8
Corporate Net Income Tax Payments by Industry	9
Corporate Net Income Tax Liabilities by Size	10
Corporate Net Income Tax Business Filers by Tax Year	11
Gross Receipts Tax History of Cash Collections by Sector	12
Insurance Premiums Tax History of Cash Collections by Type	13
Insurance Premiums Tax Cash Collections by Company Type	14
Financial Institutions Taxes History of Cash Collections	15
CONSUMPTION TAXES	
Sales and Use Tax History of Cash Collections by Type	16
Sales and Use Tax Gross Collections by Industry	17
Sales and Use Tax History of Gross Collections by Industry	20
Sales and Use Tax Gross E-Commerce Collections	21
Sales and Use Tax Gross Non-Motor Vehicle Remittances by County	22
Sales and Use Tax Gross Motor Vehicle Remittances by County	23
Sales and Use Tax History of Transfers	24
Cigarette Tax History of Cash Collections and Transfers	25
Other Tobacco Products Tax History of Cash Collections by Product Type	26
Liquor Tax & Related Collections History of Collections	27
OTHER TAXES	
Personal Income Tax History of Cash Collections by Source	28
Personal Income Tax Taxable Income Ranges and Averages	29
Personal Income Tax Taxable Income by County	30
Personal Income Tax Tax Forgiveness History	31
Realty Transfer Tax History of Cash Collections and Transfers	32
Realty Transfer Tax Gross Collections by County	33
Inheritance and Estate Tax History of Cash Collections	34
Inheritance and Estate Tax Gross Collections by County	35
Gaming Taxes History of Cash Collections by Type	36
Minor and Repealed Taxes History of Cash Collections by Type	37
MOTOR LICENSE FUND	
Fiscal Year Revenue by Month	38
Monthly Cash Collections by Revenue Category	39
Revenue History by Type	40
History of Cash Collections by Type	42
Refunds History by Tax Type	43
DELINQUENT COLLECTIONS & ENHANCED REVENUE COLLECTION ACCOUNT	
Delinquent Collections History of Collections by Tax Type	44
ERCA History of Collections by Tax Type	45

2021-22 STATISTICAL SUPPLEMENT

INTRODUCTION

This publication reports statistics in conjunction with the Pennsylvania Tax Compendium and Monthly Revenue Report. Most data relate to the fiscal year ending June 30, 2022, although some tables provide historical data for comparison purposes.

Unusual revenue collection patterns and numerous other effects discernible in the tables and graphs are often the result of significant tax legislation. Please consult the Pennsylvania Tax Compendium for specific tax changes.

Other reports and publications available from the Bureau of Research include the Pennsylvania Tax Compendium, Personal Income Tax Statistics, Property Tax/Rent Rebate Program Statistical Reports, and the Monthly Revenue Report. These publications are available on the Department's website.

For questions related to data contained in this publication, please contact the Bureau of Research at RA-RVFSL-BOR-INQUIRY@pa.gov.

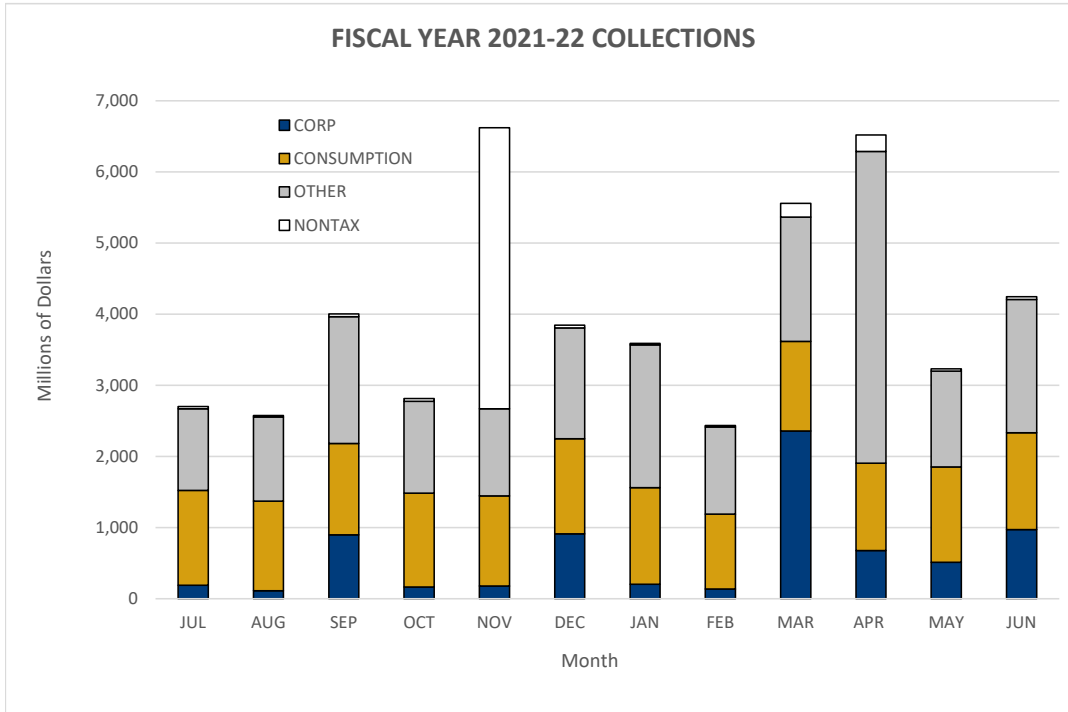
GENERAL FUND REVENUE

FISCAL YEAR 2021-22 BY MONTH (\$M)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Total General Fund	2,700.2	2,574.3	4,003.1	2,814.1	6,621.5	3,846.0	3,589.4	2,434.3	5,557.0	6,518.7	3,231.1	4,244.5	48,134.2
Total Tax Revenue	2,671.8	2,556.0	3,964.0	2,777.1	2,669.3	3,806.9	3,567.5	2,415.5	5,364.6	6,288.0	3,201.4	4,206.6	43,488.6
Total Corporation Taxes	190.5	112.1	898.2	166.0	180.2	913.4	205.3	136.1	2,356.4	676.1	510.9	972.0	7,317.0
Accelerated Deposits	-3.2	0.0	0.6	-0.5	0.0	10.9	-10.5	-0.2	1.6	-1.4	0.3	3.2	0.9
Corporate Net Income	171.4	106.0	866.3	157.9	177.4	889.6	162.4	86.6	631.7	627.2	476.6	970.0	5,323.1
Gross Receipts	2.6	1.8	17.1	5.5	1.7	4.2	2.1	26.0	957.5	1.4	-0.5	2.9	1,022.4
Utility Property	0.0	0.9	0.6	0.4	0.0	0.0	0.0	0.0	0.0	6.7	30.9	0.0	39.5
Insurance Premium	19.1	0.4	0.1	0.4	0.4	0.2	50.3	14.0	371.6	34.4	0.7	-9.3	482.3
Bank Shares	0.3	0.4	5.6	2.1	0.1	3.3	0.0	9.7	390.6	1.5	0.2	1.8	415.7
Mutual Thrift	0.3	2.6	7.8	0.1	0.6	5.2	0.9	0.0	3.5	6.2	2.7	3.3	33.1
Total Consumption Taxes	1,331.4	1,258.9	1,284.1	1,316.8	1,263.8	1,337.0	1,355.2	1,051.9	1,263.0	1,227.9	1,340.7	1,360.8	15,391.5
Sales and Use - Total	1,237.3	1,109.9	1,127.6	1,178.1	1,118.2	1,183.6	1,259.2	935.6	1,131.4	1,213.0	1,202.7	1,217.5	13,914.3
Nonmotor	1,074.5	960.0	971.9	1,021.5	957.8	1,045.0	1,123.3	836.3	941.7	1,053.4	1,029.7	1,061.3	12,076.3
Motor Vehicle	162.8	149.9	155.7	156.6	160.5	138.7	135.9	99.3	189.8	159.7	173.0	156.2	1,837.9
Cigarette	43.3	101.0	107.7	88.3	92.3	86.5	52.8	71.1	84.6	-35.1	87.9	93.6	874.1
Other Tobacco Products	12.5	12.5	12.4	13.0	12.5	12.7	12.8	11.8	11.4	12.9	12.2	12.8	149.4
Malt Beverage	2.1	2.0	2.0	1.3	2.1	1.9	1.7	1.6	1.6	2.0	2.0	2.1	22.5
Liquor	36.2	33.5	34.3	36.1	38.6	52.3	28.7	31.8	34.0	35.0	35.9	34.8	431.3
Total Other Taxes	1,149.9	1,185.0	1,781.7	1,294.4	1,225.3	1,556.5	2,007.1	1,227.5	1,745.1	4,384.1	1,349.8	1,873.7	20,780.2
Personal Income - Total	959.1	978.8	1,535.8	1,088.1	997.5	1,310.5	1,748.3	1,032.5	1,575.4	4,148.6	1,110.0	1,641.1	18,125.7
Withholding	867.6	903.4	986.1	896.9	933.9	1,165.3	1,041.9	950.5	1,288.5	965.1	950.9	1,076.2	12,026.2
Quarterly	52.4	42.4	512.6	80.8	33.8	108.7	661.8	41.0	102.5	576.7	45.4	502.2	2,760.4
Annual	39.1	33.0	37.1	110.4	29.8	36.5	44.6	41.0	184.4	2,606.8	113.7	62.7	3,339.0
Realty Transfer	34.1	72.3	75.6	62.0	67.6	91.6	87.9	58.5	74.8	77.6	69.3	76.0	847.1
Inheritance	117.3	110.0	143.4	119.6	121.7	143.2	133.6	116.1	158.8	133.0	132.3	121.6	1,550.4
Gaming	26.6	19.3	22.5	24.3	36.1	25.3	32.8	19.0	24.6	30.1	27.6	19.6	307.9
Minor and Repealed	12.8	4.7	4.5	0.4	2.4	-14.1	4.5	1.4	-88.4	-5.1	10.6	15.4	-50.9
Total Nontax Revenue	28.4	18.3	39.1	37.0	3,952.1	39.0	21.9	18.9	192.5	230.6	29.7	38.0	4,645.6

GENERAL FUND REVENUE

MONTHLY COLLECTIONS BY REVENUE CATEGORY (\$M)



MONTH	CORP	CONSUMPTION	OTHER	NONTAX
JUL	190.5	1,331.4	1,149.9	28.4
AUG	112.1	1,258.9	1,185.0	18.3
SEP	898.2	1,284.1	1,781.7	39.1
OCT	166.0	1,316.8	1,294.4	37.0
NOV	180.2	1,263.8	1,225.3	3,952.1
DEC	913.4	1,337.0	1,556.5	39.0
JAN	205.3	1,355.2	2,007.1	21.9
FEB	136.1	1,051.9	1,227.5	18.9
MAR	2,356.4	1,263.0	1,745.1	192.5
APR	676.1	1,227.9	4,384.1	230.6
MAY	510.9	1,340.7	1,349.8	29.7
JUN	972.0	1,360.8	1,873.7	38.0

KEY

- CORP - Corporation Taxes
- CONSUMPTION - Consumption Taxes
- OTHER - Other Taxes
- NONTAX - Nontax revenue

NOTE

Monthly collections for FY 2021-22 are shown by major revenue category. Collections are shown in greater detail on the General Fund Monthly Collections page. November collections include \$3.841 billion in federal American Rescue Plan Act - State and Local Fiscal Recovery Fund dollars transferred to the General Fund. These funds were appropriated as revenue replacement dollars in Act 1-A of 2021.



GENERAL FUND REVENUE

HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total General Fund	21,314.5	22,828.1	24,308.5	25,854.3	27,449.3	27,928.1	25,529.8	27,648.2	27,497.2	27,678.0
Total Tax Revenue	20,497.1	22,046.1	23,712.5	25,370.1	26,684.0	27,293.2	25,294.6	24,909.9	26,460.6	27,148.5
Total Corporation Taxes	2,840.0	3,348.4	3,708.7	4,088.7	4,459.0	4,421.1	4,032.5	3,801.9	4,059.1	4,116.5
Accelerated Deposits	0.8	-0.6	0.6	0.5	-0.4	-0.2	3.9	2.3	1.8	4.4
Corporate Net Income	1,396.6	1,678.0	1,921.4	2,302.0	2,492.5	2,417.7	1,979.9	1,791.0	2,131.5	2,022.4
Gross Receipts	846.8	1,012.4	1,125.9	1,151.0	1,293.3	1,348.9	1,376.8	1,286.7	1,225.2	1,330.0
Utility Property	50.8	50.3	41.2	40.2	47.5	44.7	41.9	39.5	34.4	28.7
Insurance Premium	330.6	390.8	410.7	390.4	412.5	418.2	431.5	459.5	428.6	458.4
Bank Shares	188.4	189.5	188.8	188.2	185.7	176.2	192.1	212.1	226.5	258.0
Mutual Thrift	26.0	28.0	20.2	16.5	27.9	15.6	6.4	10.7	11.1	14.4
Total Consumption Taxes	8,566.2	8,806.4	9,021.7	9,375.6	9,634.0	9,558.0	9,182.2	9,302.8	9,973.3	10,166.2
Sales and Use - Total	7,519.6	7,728.5	8,000.0	8,334.2	8,590.8	8,496.6	8,135.5	8,029.2	8,590.2	8,772.3
Nonmotor	6,273.7	6,459.8	6,769.6	7,165.2	7,421.9	7,395.7	7,176.0	7,033.5	7,527.4	7,611.7
Motor Vehicle	1,245.9	1,268.7	1,230.4	1,169.1	1,168.9	1,100.8	959.5	995.7	1,062.9	1,160.6
Cigarette	826.7	856.4	784.4	792.1	778.6	784.1	754.2	976.1	1,075.4	1,069.9
Other Tobacco Products	--	--	--	--	--	--	--	--	--	--
Malt Beverage	26.7	26.2	24.9	26.2	25.2	26.3	26.0	26.6	25.9	25.9
Liquor	193.2	195.2	212.5	223.0	239.5	251.1	266.5	271.0	281.7	298.1
Total Other Taxes	9,090.9	9,891.3	10,982.1	11,905.9	12,591.0	13,314.1	12,079.9	11,805.2	12,428.3	12,865.9
Personal Income - Total	7,105.9	7,733.8	8,746.8	9,524.1	10,261.6	10,907.7	10,198.6	9,968.7	10,435.7	10,800.5
Withholding	5,693.2	6,124.5	6,737.6	7,094.4	7,528.7	7,810.9	7,798.6	7,851.7	8,013.5	8,296.3
Quarterly	807.9	928.4	1,092.6	1,337.1	1,484.8	1,695.9	1,392.1	1,186.0	1,380.5	1,381.9
Annual	604.8	680.9	916.6	1,092.7	1,248.1	1,400.9	1,007.9	931.1	1,041.7	1,122.3
Realty Transfer	362.6	400.6	472.5	552.5	571.0	429.5	294.5	296.0	279.2	292.2
Inheritance	693.8	747.6	716.1	745.2	756.6	828.6	772.2	753.8	805.2	827.7
Gaming	--	--	--	--	--	--	--	--	68.7	95.0
Minor and Repealed	928.6	1,009.3	1,046.6	1,084.1	1,001.8	1,148.2	814.6	786.7	839.5	850.5
Total Nontax Revenue	817.3	782.0	596.0	484.2	765.3	634.9	235.2	2,738.2	1,036.6	529.5

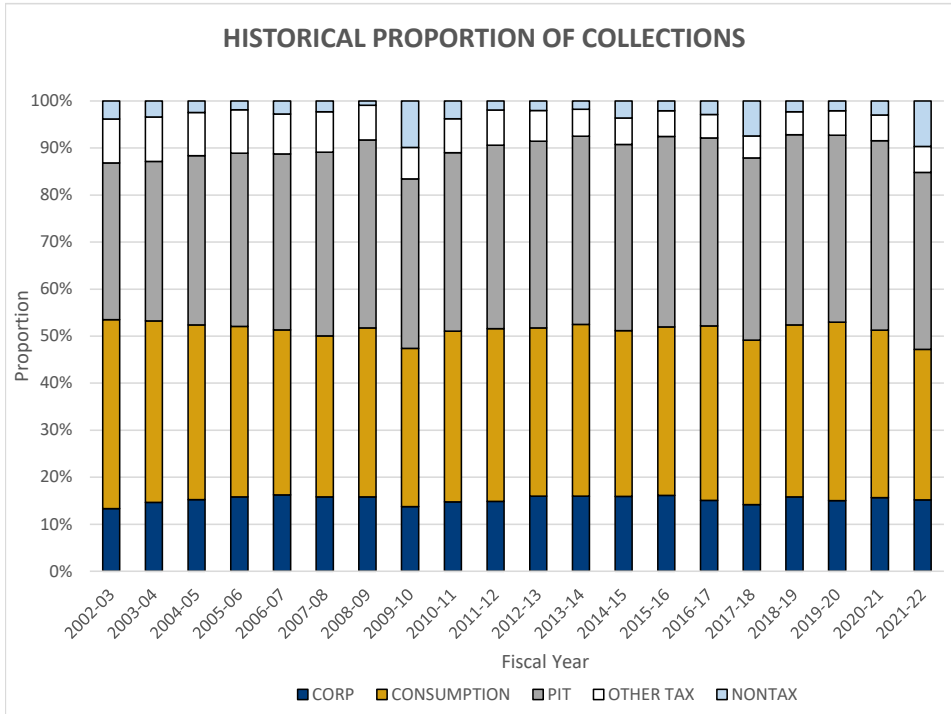
GENERAL FUND REVENUE

HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M) - CONTINUED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total General Fund	28,646.9	28,607.2	30,592.5	30,901.6	31,669.0	34,566.9	34,857.9	32,275.9	40,392.0	48,134.2
Total Tax Revenue	28,067.2	28,098.1	29,492.3	30,257.8	30,752.3	32,003.4	34,056.3	31,610.9	39,179.6	43,488.6
Total Corporation Taxes	4,575.5	4,568.6	4,871.0	4,982.8	4,781.0	4,888.7	5,510.8	4,839.0	6,333.5	7,317.0
Accelerated Deposits	3.4	0.7	11.2	1.6	2.8	3.8	2.5	3.6	4.8	0.9
Corporate Net Income	2,423.4	2,501.6	2,811.5	2,842.4	2,751.5	2,879.0	3,397.5	2,826.9	4,423.8	5,323.1
Gross Receipts	1,306.3	1,279.2	1,261.8	1,304.9	1,230.5	1,149.9	1,250.1	1,104.3	990.0	1,022.4
Utility Property	43.9	37.0	38.2	39.2	40.2	33.8	36.3	37.8	40.2	39.5
Insurance Premium	446.9	432.1	454.3	464.6	433.4	450.9	444.3	473.6	451.8	482.3
Bank Shares	337.0	307.2	281.0	314.0	302.2	339.5	352.2	369.8	399.9	415.7
Mutual Thrift	14.5	10.7	13.1	16.0	20.3	31.8	28.0	23.1	23.0	33.1
Total Consumption Taxes	10,254.2	10,452.5	10,779.2	11,079.7	11,736.2	12,094.4	12,753.8	12,258.3	14,373.1	15,391.5
Sales and Use - Total	8,893.7	9,129.6	9,493.1	9,795.2	10,004.5	10,381.4	11,099.6	10,817.8	12,834.9	13,914.3
Nonmotor	7,726.1	7,892.0	8,166.9	8,448.0	8,637.7	8,988.7	9,616.0	9,452.8	10,987.2	12,076.3
Motor Vehicle	1,167.6	1,237.6	1,326.2	1,347.2	1,366.8	1,392.7	1,483.6	1,365.0	1,847.7	1,837.9
Cigarette	1,024.1	976.9	927.2	911.5	1,261.6	1,198.3	1,118.8	924.3	964.2	874.1
Other Tobacco Products	--	--	--	--	83.9	119.1	129.9	127.3	134.9	149.4
Malt Beverage	25.2	25.1	24.5	24.9	24.4	24.1	23.5	23.2	23.3	22.5
Liquor	311.2	320.9	334.4	348.1	361.9	371.5	381.9	365.7	415.8	431.3
Total Other Taxes	13,237.5	13,076.9	13,842.1	14,195.4	14,235.1	15,020.3	15,791.8	14,513.6	18,473.0	20,780.2
Personal Income - Total	11,371.2	11,437.3	12,107.4	12,506.0	12,664.4	13,399.0	14,095.5	12,835.0	16,283.4	18,125.7
Withholding	8,522.9	8,743.8	9,071.7	9,391.0	9,614.5	10,036.5	10,443.9	10,542.8	10,838.0	12,026.2
Quarterly	1,493.6	1,493.3	1,641.7	1,773.1	1,735.7	2,019.9	1,922.4	1,528.6	2,559.3	2,760.4
Annual	1,354.7	1,200.1	1,394.0	1,341.9	1,314.3	1,342.6	1,729.2	763.7	2,886.1	3,339.0
Realty Transfer	338.7	375.4	413.8	481.7	478.0	514.4	534.0	497.8	640.2	847.1
Inheritance	845.3	877.4	1,002.3	962.2	977.9	1,019.3	1,053.6	1,082.0	1,345.5	1,550.4
Gaming	88.7	90.5	95.9	100.2	120.6	123.1	131.7	143.0	241.8	307.9
Minor and Repealed	593.6	296.3	222.8	145.2	-5.8	-35.4	-23.0	-44.2	-37.9	-50.9
Total Nontax Revenue	579.8	509.1	1,100.2	643.8	916.7	2,563.5	801.6	664.9	1,212.4	4,645.6

GENERAL FUND REVENUE

HISTORICAL PROPORTION OF GENERAL FUND BY REVENUE CATEGORY (\$M)



FISCAL YEAR	CORP	CONSUMPTION	PIT	OTHER TAX	NONTAX
2002-03	13.3%	40.2%	33.3%	9.3%	3.8%
2003-04	14.7%	38.6%	33.9%	9.5%	3.4%
2004-05	15.3%	37.1%	36.0%	9.2%	2.5%
2005-06	15.8%	36.3%	36.8%	9.2%	1.9%
2006-07	16.2%	35.1%	37.4%	8.5%	2.8%
2007-08	15.8%	34.2%	39.1%	8.6%	2.3%
2008-09	15.8%	36.0%	39.9%	7.4%	0.9%
2009-10	13.8%	33.6%	36.1%	6.6%	9.9%
2010-11	14.8%	36.3%	38.0%	7.2%	3.8%
2011-12	14.9%	36.7%	39.0%	7.5%	1.9%
2012-13	16.0%	35.8%	39.7%	6.5%	2.0%
2013-14	16.0%	36.5%	40.0%	5.7%	1.8%
2014-15	15.9%	35.2%	39.6%	5.7%	3.6%
2015-16	16.1%	35.9%	40.5%	5.5%	2.1%
2016-17	15.1%	37.1%	40.0%	5.0%	2.9%
2017-18	14.1%	35.0%	38.8%	4.7%	7.4%
2018-19	15.8%	36.6%	40.4%	4.9%	2.3%
2019-20	15.0%	38.0%	39.8%	5.2%	2.1%
2020-21	15.7%	35.6%	40.3%	5.4%	3.0%
2021-22	15.2%	32.0%	37.7%	5.5%	9.7%

KEY

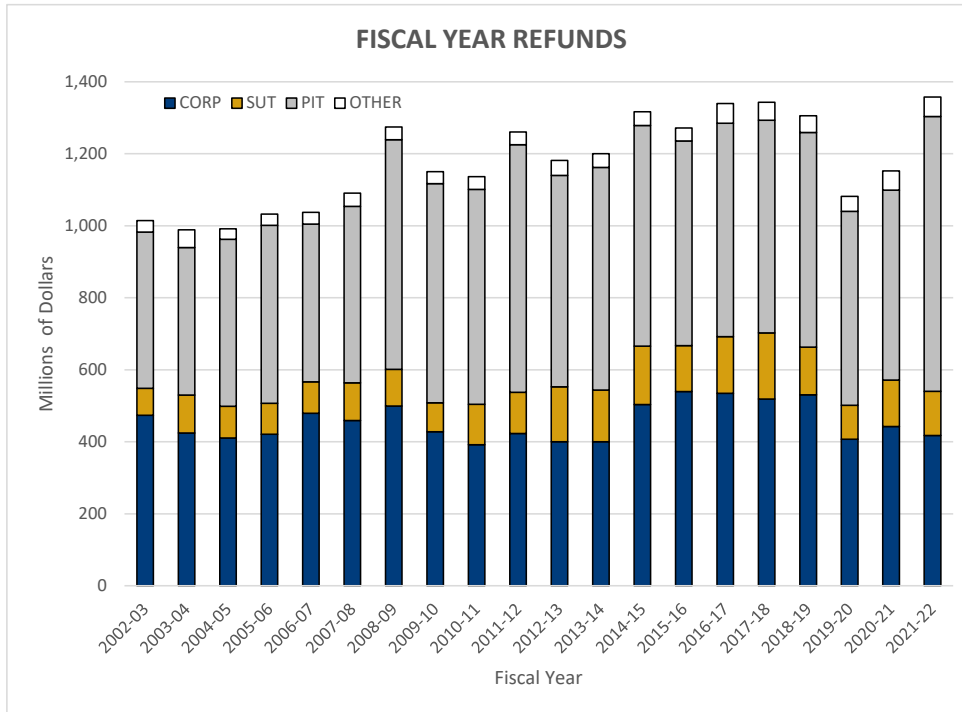
- CORP - Corporation Taxes
- CONSUMPTION - Consumption Taxes
- PIT - Personal Income Tax
- OTHER - Other Taxes (includes Capital Stock / Franchise Tax)
- NONTAX - Nontax revenue

NOTE

A twenty year history of the proportion of General Fund collections by major revenue category is shown. Collections are shown in greater detail on the General Fund History pages.

GENERAL FUND REFUNDS

HISTORY BY TAX TYPE (\$M)



FISCAL YEAR	CORP	SUT	PIT	OTHER	TOTAL
2002-03	473.9	74.4	434.5	31.9	1,014.7
2003-04	424.1	105.3	410.4	49.1	988.9
2004-05	410.4	87.9	464.2	29.2	991.7
2005-06	421.2	86.0	494.3	30.8	1,032.3
2006-07	479.3	87.0	438.4	32.4	1,037.1
2007-08	458.8	105.0	490.3	36.5	1,090.5
2008-09	499.2	101.7	638.2	35.4	1,274.5
2009-10	427.7	80.7	609.0	33.2	1,150.6
2010-11	391.7	112.1	596.9	35.7	1,136.5
2011-12	423.0	114.3	688.2	35.0	1,260.4
2012-13	400.4	152.1	587.8	41.3	1,181.5
2013-14	400.0	143.3	619.0	37.9	1,200.3
2014-15	503.5	162.4	613.0	37.9	1,316.8
2015-16	539.7	127.6	568.6	35.6	1,271.5
2016-17	534.8	157.3	592.5	55.4	1,340.0
2017-18	518.5	184.2	590.4	50.0	1,343.1
2018-19	530.7	132.5	595.9	46.7	1,305.8
2019-20	407.0	94.4	539.1	41.0	1,081.4
2020-21	442.5	128.9	527.5	53.3	1,152.1
2021-22	417.4	122.6	763.5	54.3	1,357.8

KEY

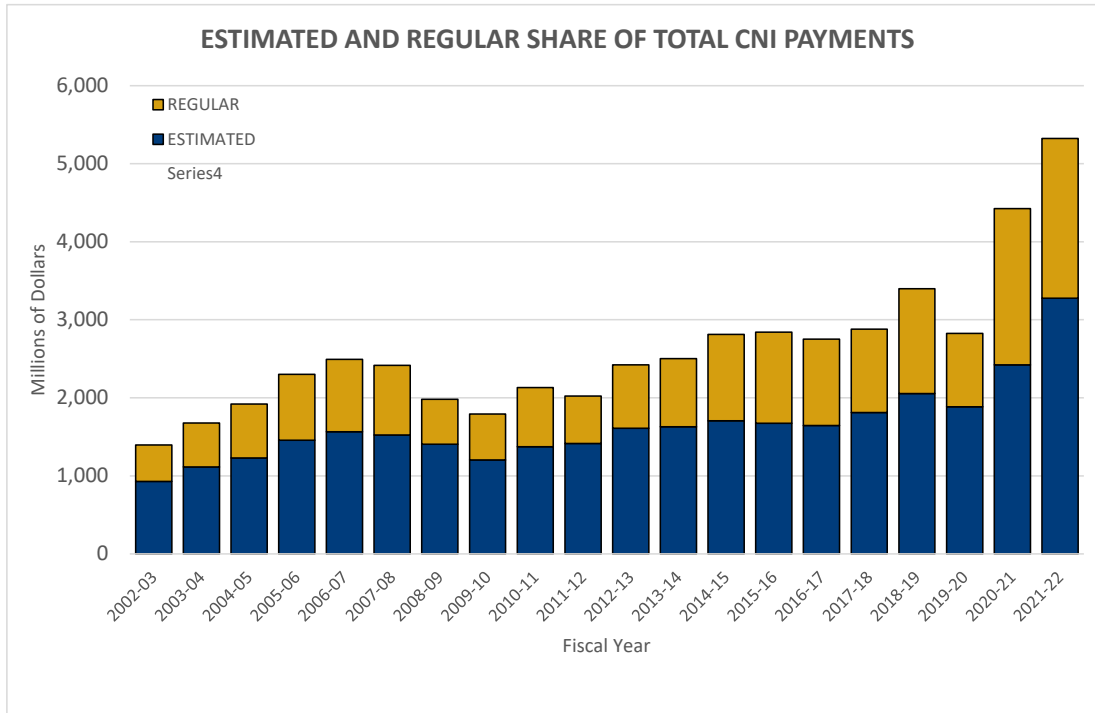
- CORP - Corporation Taxes
- SUT - Sales and Use Tax
- PIT - Personal Income Tax
- OTHER - All other General Fund taxes

NOTE

Refund numbers reflect amounts recorded by the Department of Revenue in the executive authorization of refunds.

CORPORATE NET INCOME TAX

PAYMENTS BY TYPE (\$M)



FISCAL YEAR	ESTIMATED	REGULAR	TOTAL
2002-03	927.5	469.1	1,396.6
2003-04	1,114.4	563.6	1,678.0
2004-05	1,229.3	692.1	1,921.4
2005-06	1,456.4	845.6	2,302.0
2006-07	1,564.8	927.7	2,492.5
2007-08	1,524.1	893.6	2,417.7
2008-09	1,405.2	574.7	1,979.9
2009-10	1,204.3	586.7	1,791.0
2010-11	1,374.5	757.0	2,131.5
2011-12	1,414.7	607.7	2,022.4
2012-13	1,610.7	812.8	2,423.4
2013-14	1,630.8	870.8	2,501.6
2014-15	1,705.6	1,105.9	2,811.5
2015-16	1,673.5	1,168.8	2,842.4
2016-17	1,644.9	1,106.5	2,751.5
2017-18	1,810.3	1,068.7	2,879.0
2018-19	2,055.2	1,342.3	3,397.5
2019-20	1,884.7	942.2	2,826.9
2020-21	2,423.8	1,999.9	4,423.8
2021-22	3,278.1	2,045.0	5,323.1

TAX RATE

1995 TO 2022 9.99%

NOTES

The tax is paid on an estimated tax payment system. Under this system, prepayments are considered deposits as opposed to tentative liabilities. Cumulative prepayments must exceed 90 percent of reported annual liability, or 100 percent of the liability two years prior subject to the current rate and, after 1990, the current tax base definition. The adequacy of these payments is judged retrospectively based on the final return. Quarterly payments are due on the 15th day of the 3rd, 6th, 9th, and 12th months of the tax year. Final reports and payments are due the 15th day of the fifth month after the close of the taxable year. Extensions are available for filing annual reports, but not for remitting payments.

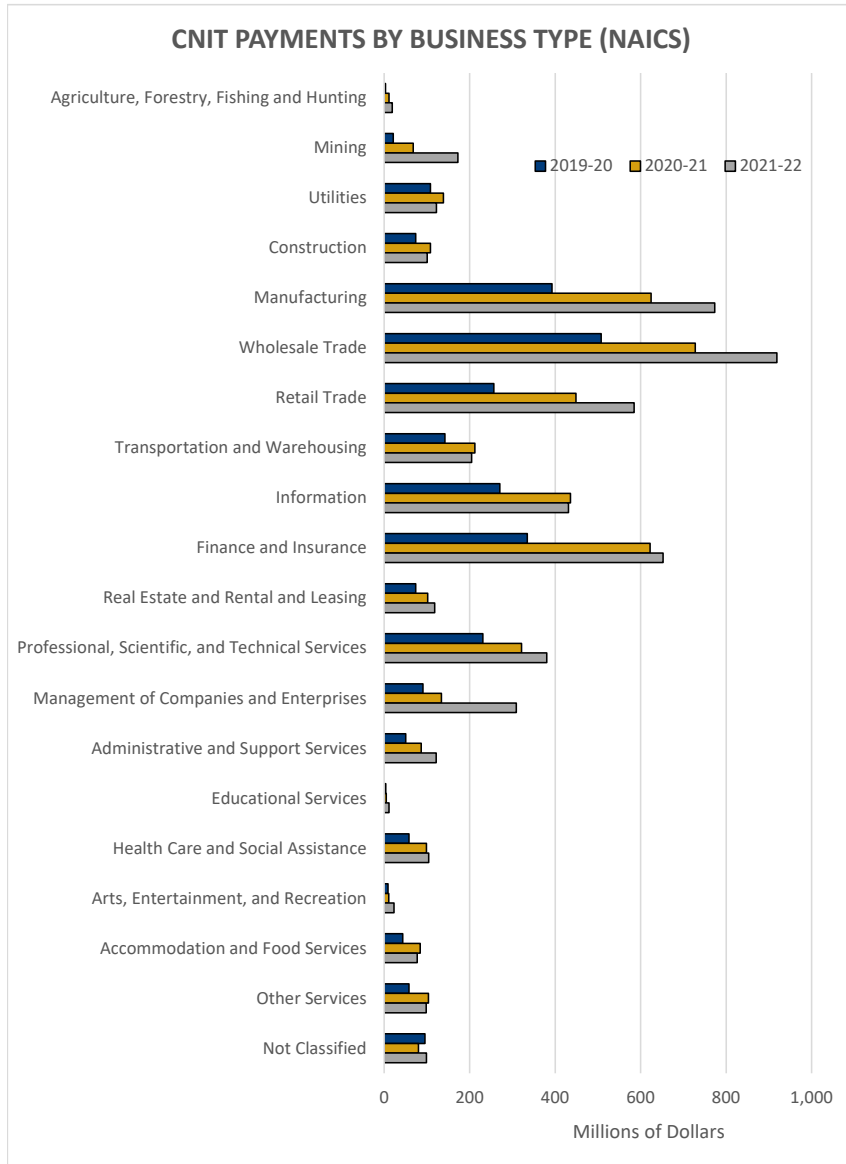
In fiscal year 2019-20, the due date for Corporate Net Income Tax annual returns originally due between April and July 2020 were extended to August 14, 2020 because of the COVID-19 pandemic.

Details may not add to totals due to rounding.



CORPORATE NET INCOME TAX

PAYMENTS BY BUSINESS TYPE (\$M)



BUSINESS TYPE	2019-20	2020-21	2021-22
Agriculture, Forestry, Fishing and Hunting	3.1	11.3	18.7
Mining	21.5	67.9	172.5
Utilities	108.5	138.5	122.6
Construction	74.1	108.2	100.7
Manufacturing	392.9	624.3	773.5
Wholesale Trade	507.8	727.7	918.9
Retail Trade	256.9	448.5	584.6
Transportation and Warehousing	142.2	212.2	204.4
Information	270.4	435.7	431.3
Finance and Insurance	335.0	621.9	652.8
Real Estate and Rental and Leasing	73.9	101.7	118.3
Professional, Scientific, and Technical Services	231.0	321.6	380.3
Management of Companies and Enterprises	91.0	134.3	309.3
Administrative and Support Services	50.3	86.5	121.8
Educational Services	3.8	4.9	11.3
Health Care and Social Assistance	58.0	98.9	104.3
Arts, Entertainment, and Recreation	9.2	11.1	23.3
Accommodation and Food Services	43.5	84.4	77.2
Other Services	58.2	103.8	98.6
Not Classified	95.7	80.5	98.7
TOTAL	2,826.9	4,423.8	5,323.1

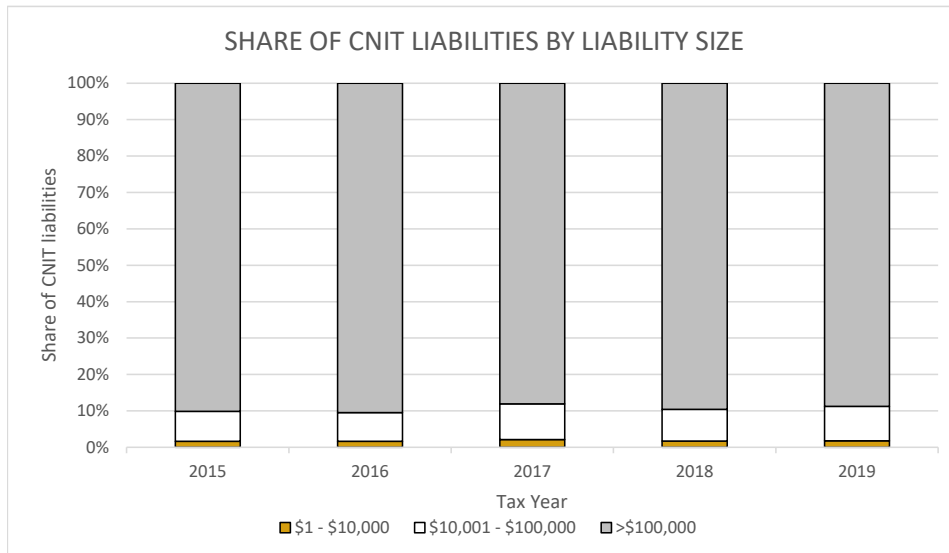
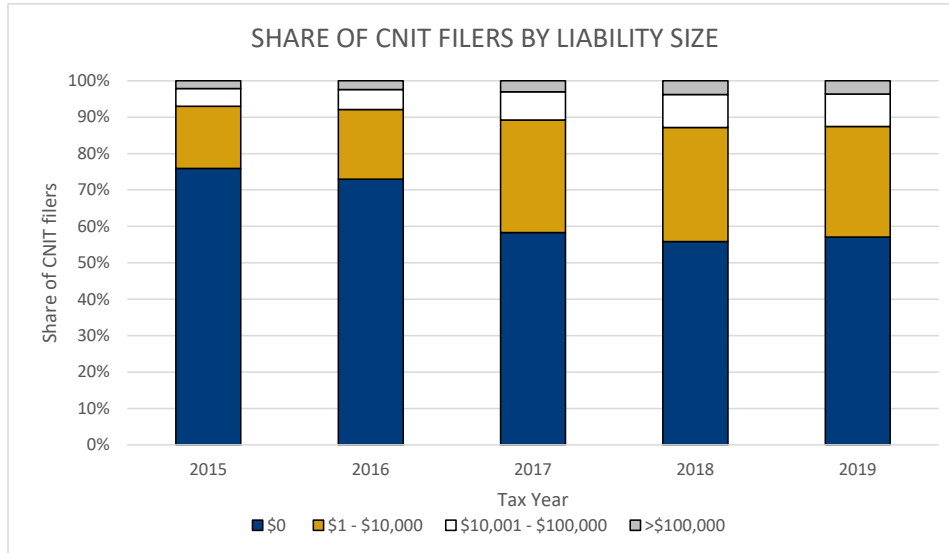
NOTES

In fiscal year 2019-20, the due date for Corporate Net Income Tax annual returns originally due between April and July 2020 were extended to August 14, 2020 because of the COVID-19 pandemic.

Details may not add to totals due to rounding.

CORPORATE NET INCOME TAX

LIABILITIES BY SIZE (\$M)



LIABILITY RANGE	COUNT				
	2015	2016	2017	2018	2019
\$0	94,228	79,863	56,624	52,378	52,890
\$1 - \$10,000	21,112	20,904	29,998	29,379	28,135
\$10,001 - \$100,000	6,080	5,993	7,515	8,493	8,287
>\$100,000	2,649	2,653	2,929	3,523	3,353
	124,069	109,413	97,066	93,773	92,665

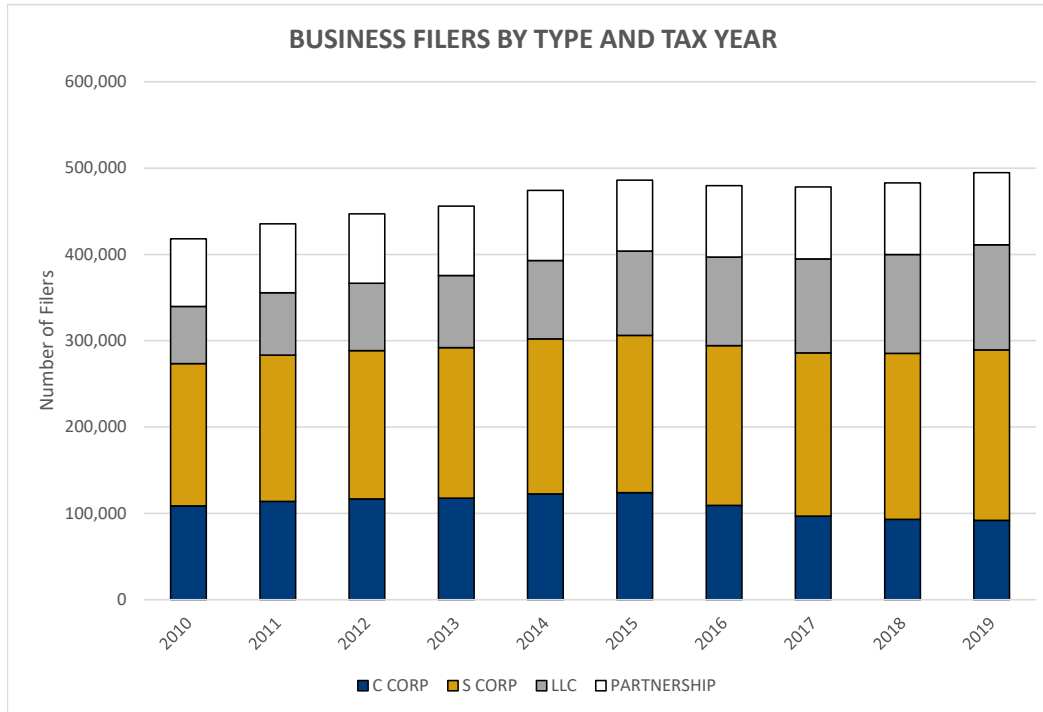
LIABILITY RANGE	CNIT LIABILITIES				
	2015	2016	2017	2018	2019
\$0	0.0	0.0	0.0	0.0	0.0
\$1 - \$10,000	42.4	41.9	55.6	56.0	53.7
\$10,001 - \$100,000	208.0	205.4	254.7	287.5	282.3
>\$100,000	2,292.6	2,345.9	2,285.1	2,957.1	2,656.1
	2,542.9	2,593.2	2,595.4	3,300.6	2,992.1

LIABILITY RANGE	COUNT SHARE				
	2015	2016	2017	2018	2019
\$0	76%	73%	58%	56%	57%
\$1 - \$10,000	17%	19%	31%	31%	30%
\$10,001 - \$100,000	5%	5%	8%	9%	9%
>\$100,000	2%	2%	3%	4%	4%
	100%	100%	100%	100%	100%

LIABILITY RANGE	AMOUNT SHARE				
	2015	2016	2017	2018	2019
\$0	0%	0%	0%	0%	0%
\$1 - \$10,000	2%	2%	2%	2%	2%
\$10,001 - \$100,000	8%	8%	10%	9%	9%
>\$100,000	90%	90%	88%	90%	89%
	100%	100%	100%	100%	100%

CORPORATE NET INCOME TAX

BUSINESS FILERS BY TAX YEAR



TAX YEAR	C CORP	S CORP	LLC	PARTNERSHIP
2010	108,861	164,745	66,126	78,511
2011	113,909	169,451	72,408	79,650
2012	116,744	171,710	78,089	80,563
2013	117,681	174,238	83,645	80,409
2014	122,660	179,419	90,814	81,455
2015	124,069	182,176	97,773	82,031
2016	109,413	185,018	102,500	82,897
2017	96,737	189,194	108,888	83,372
2018	93,161	192,102	114,705	82,778
2019	91,929	197,547	121,703	83,563

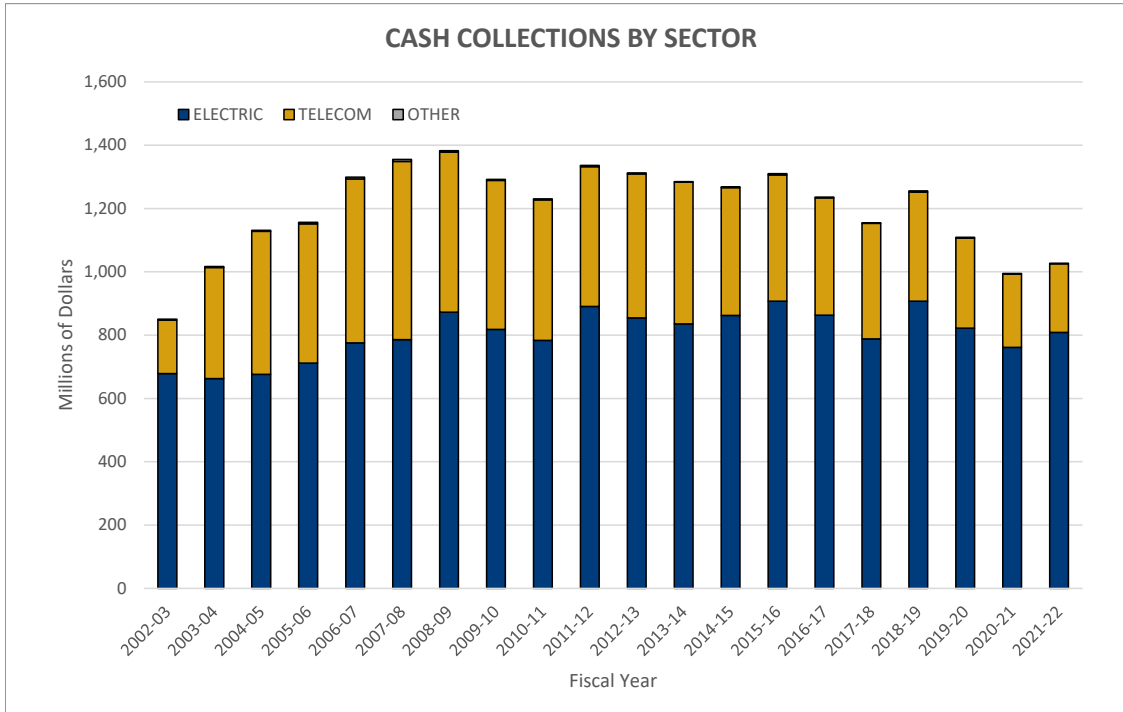
NOTES

C Corporations include limited liability companies that elect to be taxed as a C Corporation for federal income tax purposes as well as S Corporations with taxable built-in gains.

S Corporation, Limited Liability Company (LLC), and Partnership counts are calculated by counting the entities filing Pennsylvania Schedule RK-1 and NRK-1 forms. Entity type is indicated on the form.

GROSS RECEIPTS TAX

CASH COLLECTIONS BY SECTOR (\$M)



FISCAL YEAR	ELECTRIC	TELECOM	OTHER	AFIG
2002-03	678.3	169.2	2.9	-3.6
2003-04	663.0	350.5	3.1	-4.2
2004-05	676.4	451.5	3.4	-5.4
2005-06	711.7	439.7	4.7	-5.1
2006-07	775.9	518.1	5.2	-5.9
2007-08	785.5	563.3	6.1	-6.1
2008-09	872.7	504.9	5.4	-6.2
2009-10	817.8	471.1	3.5	-5.7
2010-11	817.8	471.1	3.5	-5.7
2011-12	890.6	441.6	4.3	-6.5
2012-13	854.6	454.4	3.2	-6.0
2013-14	835.3	448.1	1.5	-5.7
2014-15	862.0	403.7	2.4	-6.3
2015-16	907.2	399.4	3.6	-5.2
2016-17	863.1	370.3	2.6	-5.4
2017-18	788.4	364.6	2.0	-5.1
2018-19	906.9	344.5	4.0	-5.3
2019-20	821.7	285.2	2.4	-5.1
2020-21	761.7	231.1	1.5	-4.3
2021-22	809.1	216.6	1.2	-4.5

TAX RATES

SECTOR	2012 TO PRESENT
ELECTRIC	5.9%
INTRASTATE	5.0%
INTERSTATE	5.0%
WIRELESS	5.0%
OTHER	5.0%

Prior to 2012, rates fluctuated due to the Revenue Neutral Reconciliation (RNR) mechanism as well as the PURTA surcharge.

OTHER SECTOR

The "Other" sector includes taxable transportation services, such as pipelines and certain water transportation services, as well as the sale of natural gas through tax year 1999.

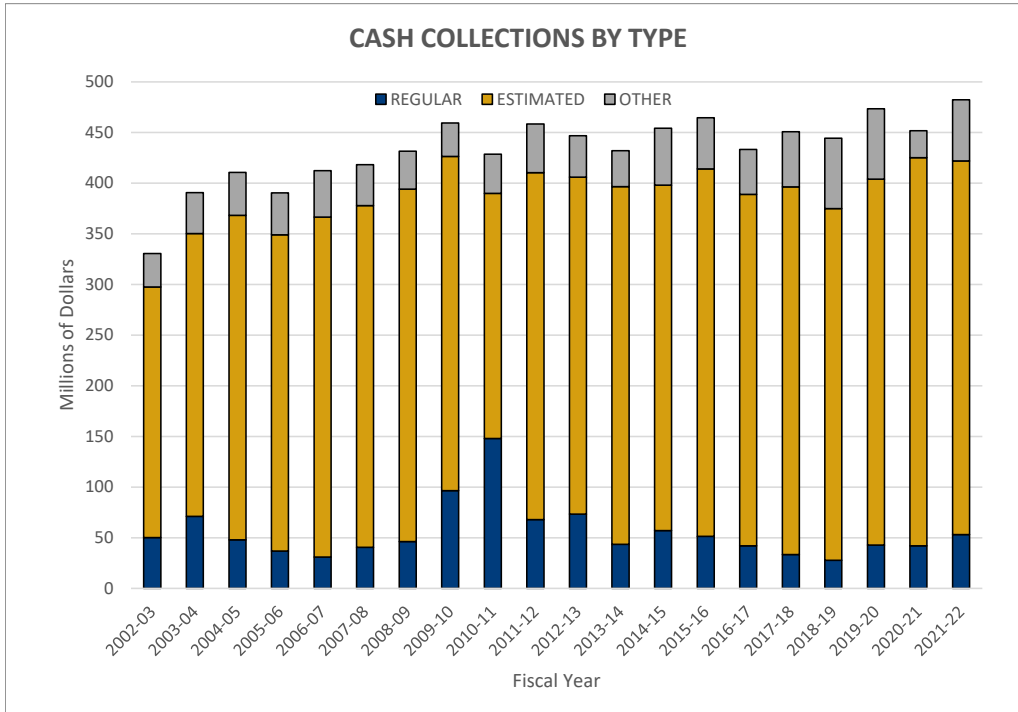
ALTERNATIVE FUELS INCENTIVE GRANT FUND (AFIG) TRANSFER

Beginning July 1, 1993, the revenue raised from 0.25 mill of the tax collected during the fiscal year is transferred to the Alternative Fuels Incentive Grant Fund pursuant to Act 166-1992.



INSURANCE PREMIUMS TAX

CASH COLLECTIONS (\$M)



FISCAL YEAR	REGULAR	ESTIMATED	OTHER	TOTAL
2002-03	50.2	247.5	33.0	330.6
2003-04	71.2	279.2	40.4	390.8
2004-05	47.9	320.3	42.5	410.7
2005-06	36.9	312.1	41.4	390.4
2006-07	31.0	335.6	45.9	412.5
2007-08	40.7	337.3	40.3	418.2
2008-09	46.2	347.9	37.4	431.5
2009-10	96.4	330.0	33.2	459.5
2010-11	147.9	242.0	38.7	428.6
2011-12	68.0	342.5	48.0	458.4
2012-13	73.3	332.7	40.9	446.9
2013-14	43.5	353.1	35.4	432.1
2014-15	57.0	341.1	56.2	454.3
2015-16	51.3	362.8	50.5	464.6
2016-17	42.0	347.0	44.4	433.4
2017-18	33.3	363.1	54.5	450.9
2018-19	27.8	347.1	69.4	444.3
2019-20	42.8	361.2	69.5	473.6
2020-21	42.1	383.2	26.5	451.8
2021-22	53.2	368.7	60.4	482.3

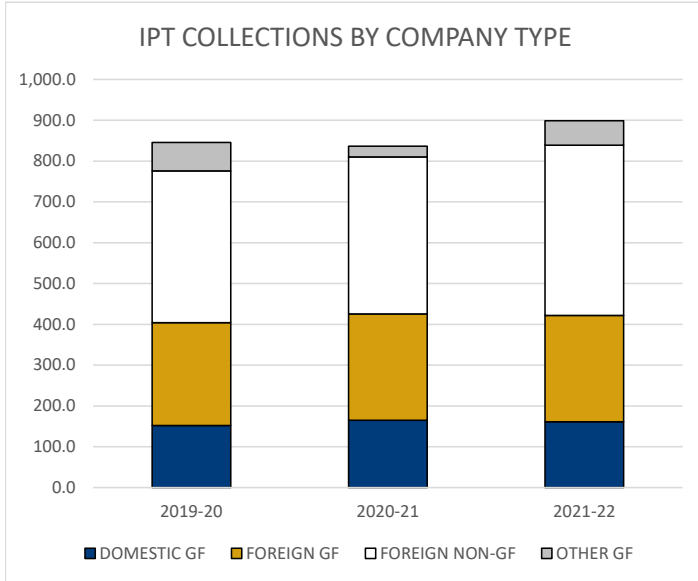
NOTES

Insurance premiums tax consists mostly of a 2% tax on gross premiums. Also included above are amounts for the 3% premiums tax on policies written with surplus lines insurers or other non-admitted insurers and a 5% underwriting profits tax on marine insurers. The tax rates have not changed within the reported periods.

Collections represent only those payments deposited into the General Fund. Taxes paid by foreign casualty companies are deposited in the Municipal Pension Aid Fund, and taxes paid by foreign fire companies are deposited in the Fire Insurance Tax Fund.

INSURANCE PREMIUMS TAX

CASH COLLECTIONS BY SOURCE (\$M)



NOTES

The amounts above are allocated based on how an insurance company originally registered with the Pennsylvania Insurance Department. To the extent that some companies are classified as one type of insurer but are licensed to sell multiple types of insurance, the amounts may include taxes on other insurance types.

The domestic casualty and domestic fire amounts are reduced by transfers to the Municipal Pension Aid Fund and the Fire Insurance Tax Fund, respectively, for the use of certain restricted credits by foreign casualty and foreign fire insurers.



CLASS	FUND	TYPE	PAYMENT	2019-20	2020-21	2021-22
DOMESTIC	GF	CASUALTY	REGULAR	6.4	9.5	4.7
DOMESTIC	GF	CASUALTY	ESTIMATED	81.0	76.5	84.7
DOMESTIC	GF	LIFE	REGULAR	2.6	4.4	3.8
DOMESTIC	GF	LIFE	ESTIMATED	45.4	43.2	42.6
DOMESTIC	GF	FIRE	REGULAR	0.3	1.7	3.8
DOMESTIC	GF	FIRE	ESTIMATED	16.6	29.9	21.6
OTHER	GF	MARINE		0.1	-0.2	0.3
FOREIGN	NON-GF	CASUALTY		300.4	314.2	331.7
OTHER	GF	RETALIATORY CASUALTY		15.7	-18.6	-0.6
FOREIGN	GF	LIFE	REGULAR	32.6	22.9	34.1
FOREIGN	GF	LIFE	ESTIMATED	209.5	224.3	206.3
FOREIGN	NON-GF	FIRE		71.4	70.5	85.1
OTHER	GF	RETALIATORY FIRE		5.1	-8.1	-3.1
FOREIGN	GF	TITLE	REGULAR	0.9	3.6	6.8
FOREIGN	GF	TITLE	ESTIMATED	8.7	9.3	13.5
OTHER	GF	UNAUTHORIZED		3.3	2.2	2.2
OTHER	GF	EXCESS INSURANCE BROKERS		45.5	51.2	61.6
TOTAL				845.4	836.5	899.0
DOMESTIC	GF			152.3	165.2	161.3
FOREIGN	GF			251.8	260.0	260.7
FOREIGN	NON-GF			371.8	384.7	416.8
OTHER	GF			69.5	26.5	60.4
TOTAL				845.4	836.5	899.0

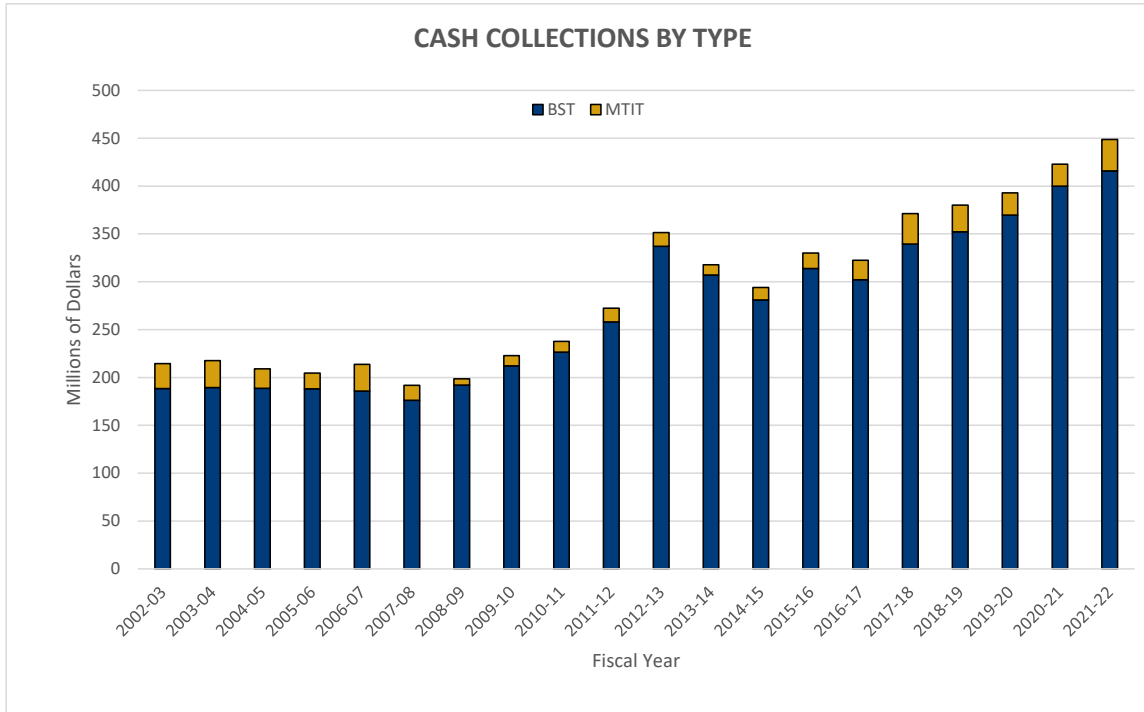
KEY

CLASS - Domestic, foreign, or other types of insurers making the payments. Other also includes retaliatory fees paid by foreign insurers located in states with higher tax burdens on insurance companies.

FUND - General Fund (GF) or Non-General Fund (NON-GF). Taxes paid by foreign casualty companies are deposited in the Municipal Pension Aid Fund, and taxes paid by foreign fire companies are deposited in the Fire Insurance Tax Fund.

FINANCIAL INSTITUTIONS TAXES

CASH COLLECTIONS (\$M)



FISCAL YEAR	BST	MTIT	TOTAL
2002-03	188.4	26.0	214.4
2003-04	189.5	28.0	217.6
2004-05	188.8	20.2	208.9
2005-06	188.2	16.5	204.7
2006-07	185.7	27.9	213.6
2007-08	176.2	15.6	191.8
2008-09	192.1	6.4	198.5
2009-10	212.1	10.7	222.8
2010-11	226.5	11.1	237.6
2011-12	258.0	14.4	272.5
2012-13	337.0	14.5	351.5
2013-14	307.2	10.7	317.9
2014-15	281.0	13.1	294.1
2015-16	314.0	16.0	330.0
2016-17	302.2	20.3	322.5
2017-18	339.5	31.8	371.3
2018-19	352.2	28.0	380.1
2019-20	369.8	23.1	392.9
2020-21	399.9	23.0	423.0
2021-22	415.7	33.1	448.8

BST RATES

1990 TO 2013	1.25%
2014 TO 2016	0.89%
2017 TO PRESENT	0.95%

MTIT RATE

1992 TO PRESENT	11.50%
-----------------	--------

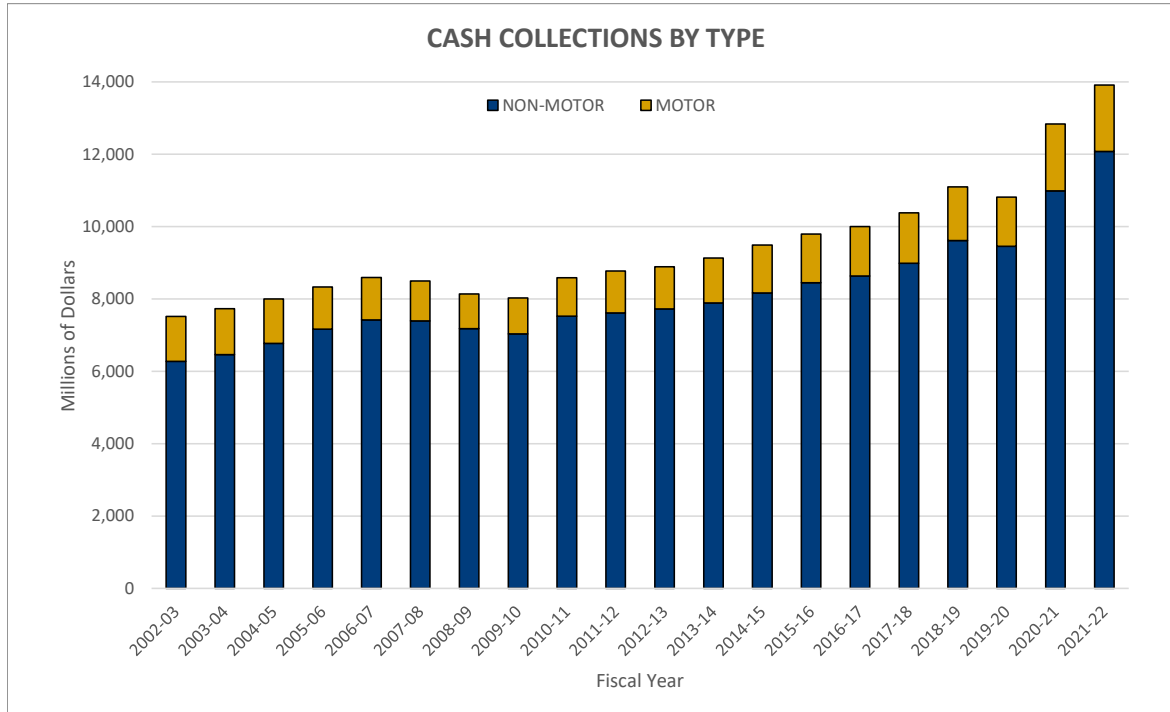
NOTES

The bank and trust company shares tax (BST) is imposed on every bank and trust company with capital stock that conducts business in Pennsylvania. The mutual thrift institutions tax (MTIT) applies to the net earnings or income received or accrued from all sources during the tax year.

Act 52-2013 adjusted how taxable shares are apportioned for BST effective January 1, 2014. It is based solely on receipts. The act also expanded nexus by using a more customer-based definition of an institution. Act 84-2016 provides a phased-in deduction for Edge Act corporation equity, beginning January 1, 2018.

SALES AND USE TAX

CASH COLLECTIONS BY TYPE (\$M)



FISCAL YEAR	NON-MOTOR	MOTOR	TOTAL
2002-03	6,273.7	1,245.9	7,519.6
2003-04	6,459.8	1,268.7	7,729.5
2004-05	6,769.6	1,230.4	8,000.0
2005-06	7,165.2	1,169.1	8,334.2
2006-07	7,421.9	1,168.9	8,590.8
2007-08	7,395.7	1,100.8	8,496.6
2008-09	7,176.0	959.5	8,135.5
2009-10	7,033.5	995.7	8,029.2
2010-11	7,527.4	1,062.9	8,590.2
2011-12	7,611.7	1,160.6	8,772.3
2012-13	7,726.1	1,167.6	8,893.7
2013-14	7,892.0	1,237.6	9,129.6
2014-15	8,166.9	1,326.2	9,493.1
2015-16	8,448.0	1,347.2	9,795.2
2016-17	8,637.7	1,366.8	10,004.5
2017-18	8,988.7	1,392.7	10,381.4
2018-19	9,616.0	1,483.6	11,099.6
2019-20	9,452.8	1,365.0	10,817.8
2020-21	10,987.2	1,847.7	12,834.9
2021-22	12,076.3	1,837.9	13,914.3

SUT RATE HISTORY

1968 TO PRESENT 6.0%

NOTES

Data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30.

Details may not add to totals due to rounding.

Data do not represent collections from sales subject to local sales and use tax.

Collections are net of transfers to the Public Transportation Assistance Fund (PTAF), Public Transportation Trust Fund (PTTF), Commonwealth Finance Authority (CFA), and other miscellaneous transfers. See the SUT transfer page for more detail.

SALES AND USE TAX

GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M)

NAICS	BUSINESS TYPE	2019-20	2020-21	2021-22	GROWTH	
					2020-21	2021-22
AGRICULTURE		13.2	17.2	17.6	30.7%	2.6%
MINING		55.5	53.0	58.3	-4.4%	9.9%
UTILITIES		274.1	276.9	324.0	1.0%	17.0%
2211	Electric Power Generation, Transmission, & Distribution	188.7	188.2	211.5	-0.3%	12.4%
2212	Natural Gas Distribution	82.8	86.1	109.2	3.9%	26.8%
2213	Water, Sewage, and Other Systems	2.6	2.6	3.2	1.0%	25.0%
CONSTRUCTION		319.8	350.5	398.5	9.6%	13.7%
MANUFACTURING		484.2	543.9	608.3	12.3%	11.8%
311-312	Food, Beverage, and Tobacco Manufacturing	44.1	48.7	55.3	10.4%	13.6%
313-316	Textile, Textile Products, Apparel, & Leather	8.5	11.3	10.2	31.8%	-9.1%
321-322	Wood Product and Paper Manufacturing	33.8	38.6	46.6	14.3%	20.5%
323	Printing and Related Support Activities	37.1	37.6	37.5	1.3%	-0.2%
324-326	Petroleum, Coal, Chemical, and Plastics Manufacturing	64.8	72.6	80.5	12.1%	10.9%
327	Nonmetallic Mineral Product Manufacturing	65.5	72.5	77.8	10.7%	7.3%
331-332	Primary Metal and Fabricated Metal Product Manufacturing	70.1	80.9	97.7	15.5%	20.7%
333	Machinery Manufacturing	33.5	34.3	42.9	2.2%	25.3%
334-335	Computer/Electronic/Electrical Product Manufacturing	53.1	54.4	59.4	2.5%	9.2%
336	Transportation Equipment Manufacturing	13.8	15.0	17.0	9.2%	13.4%
337-339	Furniture, Medical Supply, and Miscellaneous	59.9	77.9	83.3	30.1%	6.9%
WHOLESALE TRADE		1,065.5	1,195.3	1,341.3	12.2%	12.2%
423	Merchant Wholesalers, Durable Goods	713.7	806.1	906.0	12.9%	12.4%
424	Merchant Wholesalers, Nondurable Goods	167.7	179.6	206.5	7.0%	15.0%
425	Wholesale Electronic Markets & Agents & Brokers	184.0	209.7	228.7	14.0%	9.1%
RETAIL TRADE - MOTOR VEHICLE PARTS AND DEALERS		318.3	362.4	381.6	13.9%	5.3%
4411	Automobile Dealers	168.7	181.8	196.6	7.8%	8.1%
4412	Other Motor Vehicle Dealers	26.2	36.9	35.7	40.8%	-3.3%
4413	Automotive Parts, Accessories and Tires Dealers	123.4	143.7	149.4	16.4%	4.0%

SALES AND USE TAX

GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M) - CONTINUED

NAICS	BUSINESS TYPE	2019-20	2020-21	2021-22	GROWTH	
					2020-21	2021-22
RETAIL TRADE - BUILDING MATERIAL AND GARDEN EQUIPMENT DEALERS		756.4	967.1	992.0	27.9%	2.6%
4441	Building Materials and Supplies Dealer	683.8	868.5	890.9	27.0%	2.6%
4442	Lawn and Garden Equipment and Supplies Stores	72.6	98.5	101.2	35.8%	2.7%
RETAIL TRADE - FOOD AND BEVERAGE STORES		480.8	513.5	525.1	6.8%	2.3%
4451	Grocery Store, Convenience Retailers and Vending Machine Operators	367.2	386.7	399.6	5.3%	3.3%
4452	Specialty Food Stores	24.6	26.0	30.8	5.8%	18.6%
4453	Beer, Wine and Liquor Stores	89.0	100.8	94.8	13.2%	-6.0%
RETAIL TRADE - FURNITURE AND HOME FURNISHINGS STORES		196.3	261.0	270.9	33.0%	3.8%
44911	Furniture Stores	117.9	159.3	167.6	35.1%	5.2%
44912	Home Furnishings Store	78.4	101.7	103.3	29.7%	1.6%
RETAIL TRADE - ELECTRONICS AND APPLIANCE STORES		212.4	264.2	285.5	24.4%	8.1%
RETAIL TRADE - GENERAL MERCHANDISE STORES		1,253.6	1,644.9	1,636.9	31.2%	-0.5%
4551	Department Stores	54.1	55.1	58.3	1.9%	5.7%
4552	Other General Merchandise Stores	1,199.5	1,589.8	1,578.6	32.5%	-0.7%
RETAIL TRADE - HEALTH AND PERSONAL CARE STORES		128.3	149.2	154.6	16.3%	3.6%
RETAIL TRADE - GASOLINE STATIONS		212.5	232.9	248.1	9.6%	6.5%
RETAIL TRADE - CLOTHING AND CLOTHING ACCESSORY STORES		125.7	170.6	192.4	35.7%	12.8%
RETAIL TRADE - SPORTING GOODS, HOBBY, MUSICAL INSTRUMENTS, AND BOOKS		122.6	172.8	164.3	40.9%	-4.9%
RETAIL TRADE - MISCELLANEOUS STORE RETAILERS		306.3	398.5	391.8	30.1%	-1.7%
TRANSPORTATION AND WAREHOUSING		83.6	152.5	170.5	82.4%	11.9%
INFORMATION		770.5	856.1	913.7	11.1%	6.7%

SALES AND USE TAX

GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M) - CONTINUED

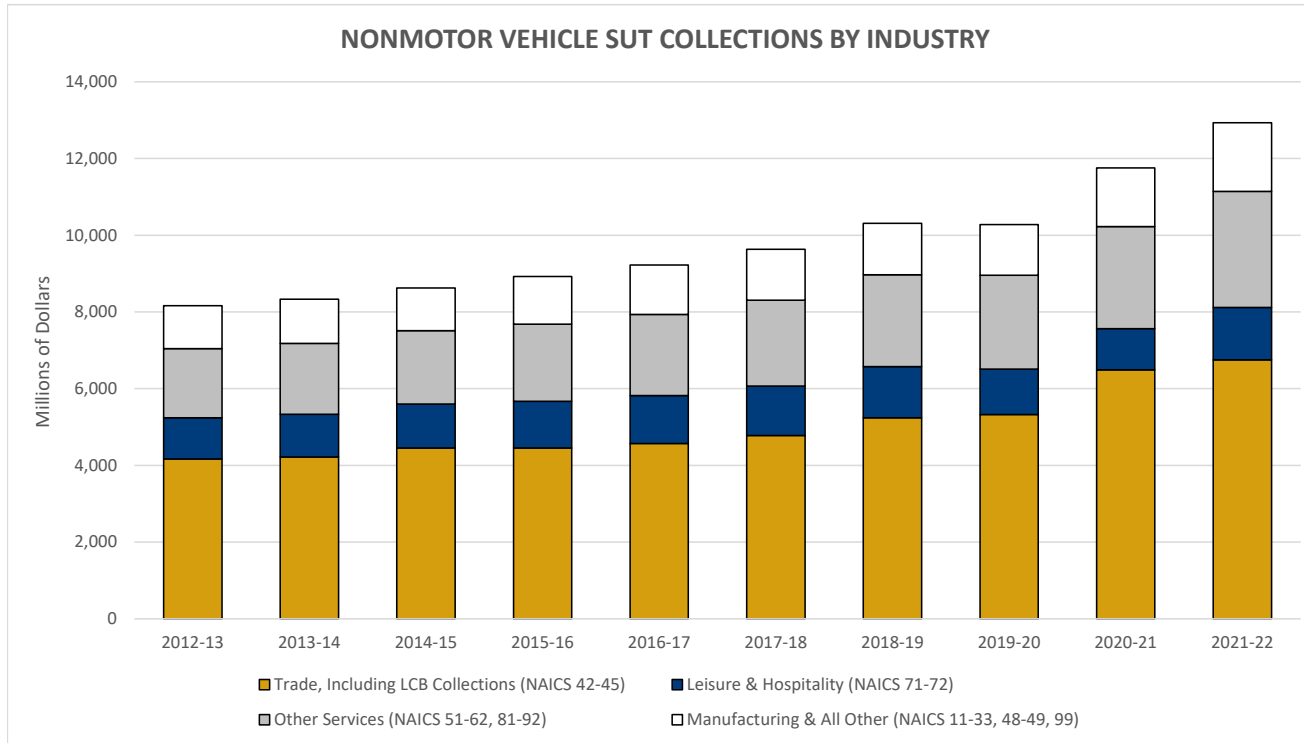
NAICS	BUSINESS TYPE	2019-20	2020-21	2021-22	GROWTH	
					2020-21	2021-22
FINANCE, INSURANCE, AND REAL ESTATE		556.3	568.2	621.1	2.1%	9.3%
SERVICES		2,287.4	2,278.9	2,823.6	-0.4%	23.9%
54	Professional, Scientific and Technical Services	436.2	495.7	616.0	13.6%	24.3%
55	Management of Companies and Enterprises	20.5	21.1	24.5	2.8%	16.3%
56	Admin. Support and Waste Mgmt. and Remediation Services	262.7	289.9	357.6	10.3%	23.4%
61	Educational Services	13.7	13.4	17.2	-1.7%	27.9%
62	Health Care and Social Assistance	37.0	35.9	38.3	-3.0%	6.6%
71	Arts, Entertainment and Recreation Services	58.2	45.5	74.1	-21.7%	62.7%
721	Accommodation	199.9	129.2	224.7	-35.4%	73.9%
722	Food Services and Drinking Places	927.0	893.0	1,067.2	-3.7%	19.5%
8111	Automotive Repair and Maintenance	219.5	233.5	263.3	6.4%	12.7%
8112-8114	Repair and Maintenance (except Automotive)	38.3	40.1	45.5	4.7%	13.5%
812	Personal and Laundry Services	61.7	69.8	79.3	13.0%	13.7%
813	Religious, Grantmaking, Civic, Professional, & Similar Organizations	12.2	11.3	14.8	-7.5%	31.6%
814	Private Households (Maids, Butlers, Gardeners, etc.)	0.7	0.6	1.0	-12.8%	68.2%
GOVERNMENT UNCLASSIFIED		18.7	31.4	32.8	67.6%	4.5%
MOTOR VEHICLE LIQUOR CONTROL BOARD		1,440.3	1,950.4	1,943.2	35.4%	-0.4%
LIQUOR CONTROL BOARD		144.5	161.6	169.7	11.8%	5.0%
GRAND TOTAL		11,717.8	13,708.2	14,873.0	17.0%	8.5%

NOTES

The sales tax data presented above are reported using the 2022 NAICS definitions and are not comparable to previous reports based on earlier NAICS definitions. Data for 2019-20 and 2020-21 were recalculated with 2022 NAICS definitions and will differ from prior editions. These data are organized by the major industrial activity of the vendor and do not represent sales by product type. These data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding. Growth rates are calculated on unrounded figures.

SALES AND USE TAX

NONMOTOR VEHICLE GROSS COLLECTIONS BY INDUSTRY (\$M)



INDUSTRY	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Trade, Including LCB Collections (NAICS 42-45)	4,168.6	4,220.4	4,456.0	4,453.5	4,568.4	4,778.5	5,243.3	5,323.3	6,494.0	6,754.3
Leisure & Hospitality (NAICS 71-72)	1,075.8	1,109.3	1,146.6	1,216.0	1,253.8	1,286.9	1,333.3	1,185.0	1,067.7	1,366.0
Other Services (NAICS 51-62, 81-92)	1,800.9	1,850.9	1,911.5	2,010.0	2,116.2	2,239.7	2,395.0	2,447.8	2,666.8	3,025.0
Manufacturing & All Other (NAICS 11-33, 48-49, 99)	1,116.5	1,152.7	1,112.3	1,246.3	1,283.7	1,326.9	1,337.5	1,321.4	1,529.2	1,784.5
TOTAL	8,161.8	8,333.3	8,626.3	8,925.8	9,222.2	9,632.1	10,309.2	10,277.5	11,757.8	12,929.8

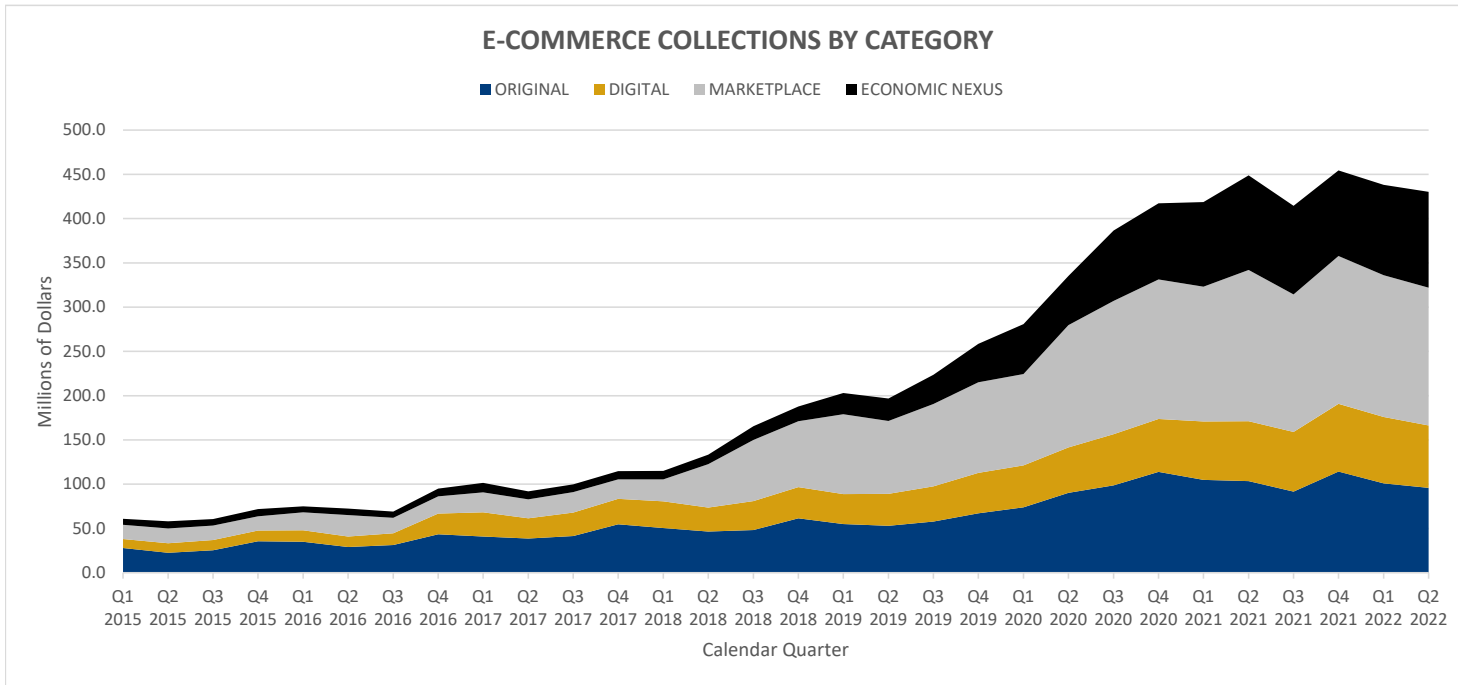
NOTES

Data above are organized by the major industrial activity of the vendor and do not represent sales by product type. Motor vehicle collections are not included in the figures. These data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding.



SALES AND USE TAX

NONMOTOR VEHICLE GROSS E-COMMERCE COLLECTIONS BY CATEGORY (\$M)



YEAR	QUARTER	TOTAL
2015	Q1	60.9
2015	Q2	58.0
2015	Q3	60.7
2015	Q4	71.8
2016	Q1	75.0
2016	Q2	72.4
2016	Q3	69.2
2016	Q4	95.1
2017	Q1	101.5
2017	Q2	91.9
2017	Q3	99.7
2017	Q4	114.9
2018	Q1	115.1
2018	Q2	133.4
2018	Q3	165.4
2018	Q4	187.8
2019	Q1	202.9
2019	Q2	196.9
2019	Q3	223.6
2019	Q4	258.6
2020	Q1	280.8
2020	Q2	335.2
2020	Q3	386.5
2020	Q4	417.4
2021	Q1	418.7
2021	Q2	448.9
2021	Q3	414.5
2021	Q4	454.5
2022	Q1	438.2
2022	Q2	430.2

NOTES

Entities included in e-commerce collections are those identified by the department as engaging in e-commerce. Entities may have voluntarily remitted before these legislative/policy changes.

CATEGORY	RELEVANT POLICY/LEGISLATION
ORIGINAL	SUT Bulletin 2011-01; taxable sales by entities with physical presence in PA
DIGITAL	Act 84-2016; digital equivalents of taxable physical goods (e.g.: e-books, digital music, etc.)
MARKETPLACE	Act 43-2017; taxable sales on platforms for buying and selling among third-parties
ECONOMIC NEXUS	Act 13-2019; taxables sales by entities meeting dollar threshold for sales in PA

SALES AND USE TAX - NON-MOTOR VEHICLE

GROSS REMITTANCES BY COUNTY (\$M)

COUNTY	2020-21	2021-22	GROWTH	COUNTY	2020-21	2021-22	GROWTH	COUNTY	2020-21	2021-22	GROWTH
Adams	26.2	30.9	17.9%	Erie	73.4	81.6	11.2%	Northumberland	47.2	50.4	6.8%
Allegheny	539.2	621.5	15.3%	Fayette	39.9	44.7	12.1%	Perry	9.8	10.3	5.3%
Armstrong	13.5	14.8	9.5%	Forest	1.2	1.2	-2.6%	Philadelphia	337.2	420.8	24.8%
Beaver	31.2	33.0	5.8%	Franklin	37.0	40.3	9.0%	Pike	14.3	15.7	9.1%
Bedford	24.6	28.9	17.3%	Fulton	2.1	2.2	5.8%	Potter	4.4	4.5	3.1%
Berks	154.1	173.2	12.3%	Greene	7.0	7.9	13.5%	Schuylkill	48.3	50.7	5.0%
Blair	123.1	133.3	8.3%	Huntingdon	7.1	7.0	-2.5%	Snyder	15.2	18.1	19.1%
Bradford	19.7	20.1	2.4%	Indiana	17.3	18.9	8.9%	Somerset	21.3	22.2	4.5%
Bucks	242.7	278.4	14.7%	Jefferson	10.8	11.7	8.5%	Sullivan	1.2	1.3	8.2%
Butler	72.4	78.8	8.8%	Juniata	6.2	7.2	16.9%	Susquehanna	11.3	12.6	10.9%
Cambria	31.0	33.2	7.0%	Lackawanna	96.6	108.4	12.2%	Tioga	9.4	9.6	2.2%
Cameron	0.5	0.5	13.0%	Lancaster	253.3	301.1	18.9%	Union	14.6	16.3	11.6%
Carbon	17.4	18.0	3.7%	Lawrence	21.4	24.7	15.4%	Venango	10.1	11.4	13.3%
Centre	48.3	57.1	18.3%	Lebanon	54.3	62.0	14.1%	Warren	10.5	11.1	4.8%
Chester	224.8	248.4	10.5%	Lehigh	151.2	174.8	15.6%	Washington	87.1	99.7	14.4%
Clarion	13.5	14.6	8.2%	Luzerne	91.8	101.6	10.8%	Wayne	19.5	21.9	12.5%
Clearfield	27.9	30.4	8.7%	Lycoming	38.0	41.8	10.0%	Westmoreland	120.1	134.4	11.9%
Clinton	12.7	13.8	8.0%	McKean	7.9	8.4	6.2%	Wyoming	6.4	6.7	4.5%
Columbia	18.9	21.8	15.9%	Mercer	29.5	33.4	13.2%	York	126.7	138.9	9.6%
Crawford	17.3	18.9	9.0%	Mifflin	10.7	11.5	7.5%	Miscellaneous	7,032.1	7,558.0	7.5%
Cumberland	161.6	173.4	7.3%	Monroe	41.9	47.0	12.2%	Motor Vehicle	1,950.4	1,943.2	-0.4%
Dauphin	170.0	202.4	19.1%	Montgomery	366.7	430.0	17.3%	LCB	161.6	169.7	5.0%
Delaware	209.0	238.6	14.2%	Montour	6.0	6.5	7.0%	TOTAL	13,708.2	14,873.0	8.5%
Elk	7.8	8.2	5.4%	Northampton	70.7	79.6	12.6%				

NOTES

The county data represent sales and use tax collections by county of remittance and do not represent sales and use tax by county of sale. These data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding. Growth rates are calculated on unrounded figures.

The data for Allegheny and Philadelphia counties do not represent collections from sales subject to local sales and use tax. Miscellaneous collections include out of state, unallocated, and separately remitted use tax collections.

A breakdown of motor vehicle sales tax by county of vehicle registration is presented separately.



SALES AND USE TAX - MOTOR VEHICLE

GROSS REMITTANCES BY COUNTY (\$M)

COUNTY	2020-21	2021-22	GROWTH	COUNTY	2020-21	2021-22	GROWTH	COUNTY	2020-21	2021-22	GROWTH
Adams	16.9	15.5	-8.0%	Elk	5.6	5.1	-8.4%	Montour	2.8	2.7	-4.3%
Allegheny	196.8	194.9	-1.0%	Erie	36.1	34.5	-4.5%	Northampton	47.9	47.8	-0.2%
Armstrong	11.1	10.4	-6.0%	Fayette	20.7	19.3	-6.9%	Northumberland	13.2	12.7	-3.6%
Beaver	26.7	26.1	-2.0%	Forest	0.8	0.7	-2.4%	Perry	7.4	7.8	5.7%
Bedford	8.3	8.1	-1.7%	Franklin	23.6	22.4	-5.3%	Philadelphia	190.5	185.0	-2.9%
Berks	62.3	60.7	-2.5%	Fulton	2.4	2.3	-6.2%	Pike	11.2	11.2	0.4%
Blair	18.9	17.7	-6.3%	Greene	5.8	5.7	-1.0%	Potter	2.8	2.7	-4.7%
Bradford	10.1	10.1	0.4%	Huntingdon	6.6	6.0	-9.3%	Schuylkill	21.8	20.6	-5.5%
Bucks	106.4	112.4	5.6%	Indiana	11.3	11.2	-1.1%	Snyder	5.8	5.7	-2.1%
Butler	35.6	35.7	0.3%	Jefferson	7.0	6.7	-4.5%	Somerset	12.0	11.3	-5.3%
Cambria	20.2	18.3	-9.5%	Juniata	3.6	3.4	-4.0%	Sullivan	1.1	1.1	-4.6%
Cameron	0.7	0.7	-1.0%	Lackawanna	31.7	31.7	0.0%	Susquehanna	7.6	8.1	5.9%
Carbon	10.6	10.2	-3.3%	Lancaster	78.7	77.4	-1.6%	Tioga	6.9	6.7	-2.9%
Centre	18.2	18.4	1.0%	Lawrence	12.9	12.4	-3.8%	Union	5.6	5.3	-4.1%
Chester	85.6	93.8	9.6%	Lebanon	21.7	21.4	-1.5%	Venango	7.7	7.2	-6.0%
Clarion	5.9	5.7	-2.9%	Lehigh	55.8	54.7	-1.9%	Warren	5.8	5.6	-3.2%
Clearfield	12.5	11.9	-5.0%	Luzerne	48.0	46.5	-3.1%	Washington	38.4	37.9	-1.1%
Clinton	5.8	5.5	-6.6%	Lycoming	17.3	16.1	-7.1%	Wayne	9.7	9.7	-0.6%
Columbia	10.0	9.2	-7.5%	McKean	6.2	6.1	-1.2%	Westmoreland	59.6	57.6	-3.3%
Crawford	11.9	11.1	-6.8%	Mercer	15.7	15.4	-2.1%	Wyoming	4.9	5.1	3.8%
Cumberland	40.4	40.0	-1.1%	Mifflin	6.5	6.4	-2.4%	York	74.5	72.5	-2.8%
Dauphin	43.1	42.1	-2.2%	Monroe	29.5	29.1	-1.5%	Out of State	1.7	5.2	201.5%
Delaware	75.5	78.6	4.2%	Montgomery	130.7	141.9	8.6%	TOTAL	1,950.4	1,943.2	-0.4%

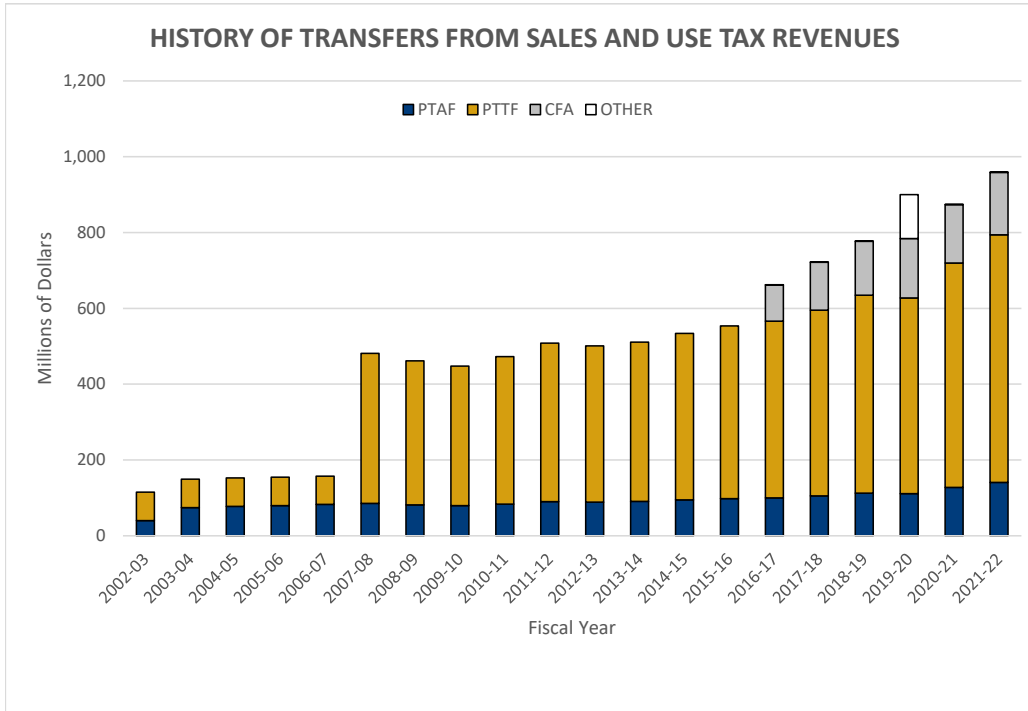
NOTES

The county data represent sales and use tax collections by county of vehicle registration. These data are based on remittances processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding. Growth rates are calculated on unrounded figures.

The data for Allegheny and Philadelphia counties do not represent collections from sales subject to local sales and use tax.

SALES AND USE TAX

TRANSFERS (\$M)



FISCAL YEAR	PTAF	PTTF	CFA	OTHER
2002-03	40.3	75.0	0.0	0.0
2003-04	74.4	75.0	0.0	0.0
2004-05	77.3	75.0	0.0	0.0
2005-06	79.6	75.0	0.0	0.0
2006-07	82.5	75.0	0.0	0.0
2007-08	85.2	396.0	0.0	0.0
2008-09	81.8	380.0	0.0	0.0
2009-10	79.3	368.4	0.0	0.0
2010-11	83.7	388.8	0.0	0.0
2011-12	90.0	418.3	0.0	0.0
2012-13	88.8	412.4	0.0	0.0
2013-14	90.5	420.5	0.0	0.0
2014-15	94.6	439.5	0.0	0.0
2015-16	98.1	455.8	0.0	0.0
2016-17	100.3	465.9	95.3	0.7
2017-18	105.4	489.8	126.2	0.3
2018-19	112.4	522.3	142.0	0.5
2019-20	111.1	516.2	156.6	116.0
2020-21	127.4	592.0	154.1	0.7
2021-22	140.7	653.6	164.1	0.7

NOTES

PTAF: The Public Transportation Assistance Fund receives a 0.947 percent monthly transfer from Sales and Use Tax revenue.

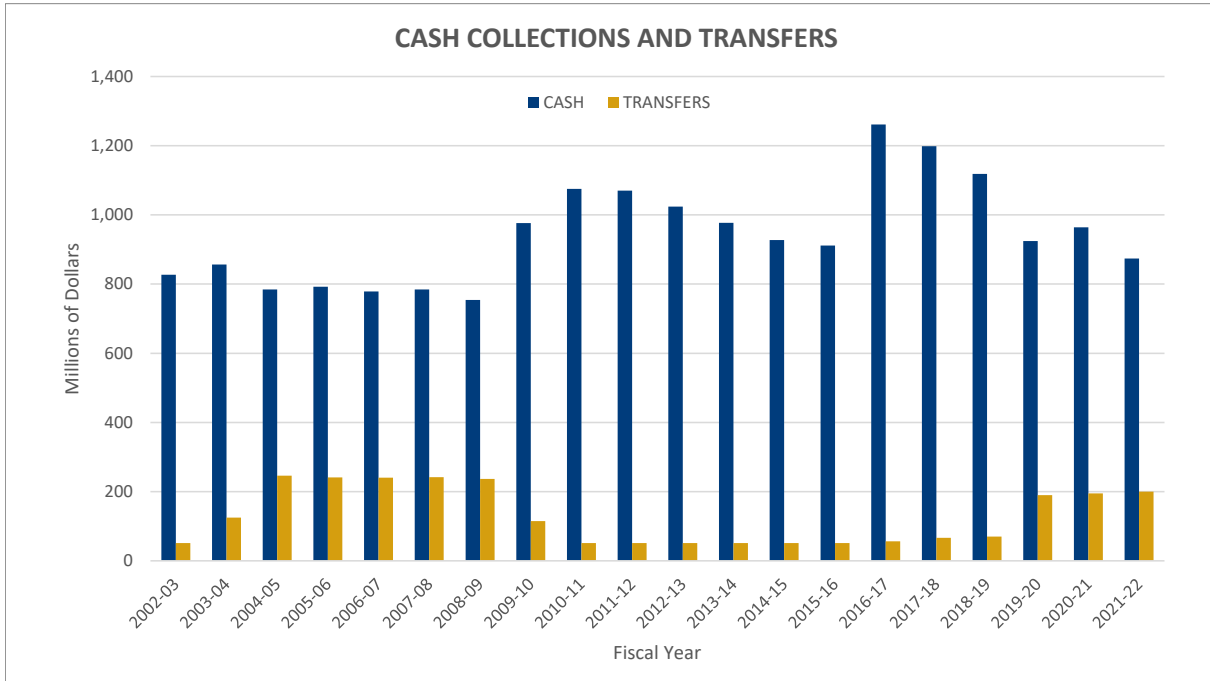
PTTF: Beginning July 1, 2007, the Public Transportation Trust Fund receives a 4.4 percent transfer from Sales and Use Tax revenue. Previously, 1.22 percent of sales and use tax revenues were transferred to the Supplemental Public Transportation Account (SPTA). Annual transfers to the SPTA were capped at \$75 million per fiscal year.

CFA: Sales and Use Tax revenues are transferred to the Commonwealth Financing Authority for payment of principal and interest obligations due each fiscal year. The transfers are authorized under Act 85-2016, beginning July 1, 2016.

OTHER: Sales and use tax revenues are transferred under Act 151-2016 for Transit Revitalization Investment Districts; and for FY 2019-20 only, revenues were transferred under Act 2017-43 to the Tobacco Revenue Bond Debt Service Account.

CIGARETTE TAX

CASH COLLECTIONS AND TRANSFERS (\$M)



FISCAL YEAR	CASH	TRANSFERS
2002-03	826.7	51.2
2003-04	856.4	125.0
2004-05	784.4	246.4
2005-06	792.1	241.4
2006-07	778.6	240.2
2007-08	784.1	242.0
2008-09	754.2	236.4
2009-10	976.1	114.9
2010-11	1,075.4	51.2
2011-12	1,069.9	51.2
2012-13	1,024.1	51.2
2013-14	976.9	51.2
2014-15	927.2	51.2
2015-16	911.5	51.2
2016-17	1,261.6	56.2
2017-18	1,198.3	66.8
2018-19	1,118.8	70.1
2019-20	924.3	189.7
2020-21	964.2	195.3
2021-22	874.1	199.8

TAX RATE (PER CIGARETTE)

1991 TO 2001	\$0.0155
2002 TO 2003	\$0.0500
2004 TO 2009	\$0.0675
2009 TO 2016	\$0.0800
2016 TO PRESENT	\$0.1300

TRANSFERS

HEALTHCARE PROVIDER RETENTION ACCOUNT: January 2004 through October 2009 - 18.52% of receipts

CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP): 2002-03 through present - \$30.73M per fiscal year

AGRICULTURAL CONSERVATION EASEMENT PURCHASE (ACEP) FUND:

2002-03 through 2015-16 - \$20.485M per fiscal year

2016-17 through present - \$25.485M per fiscal year

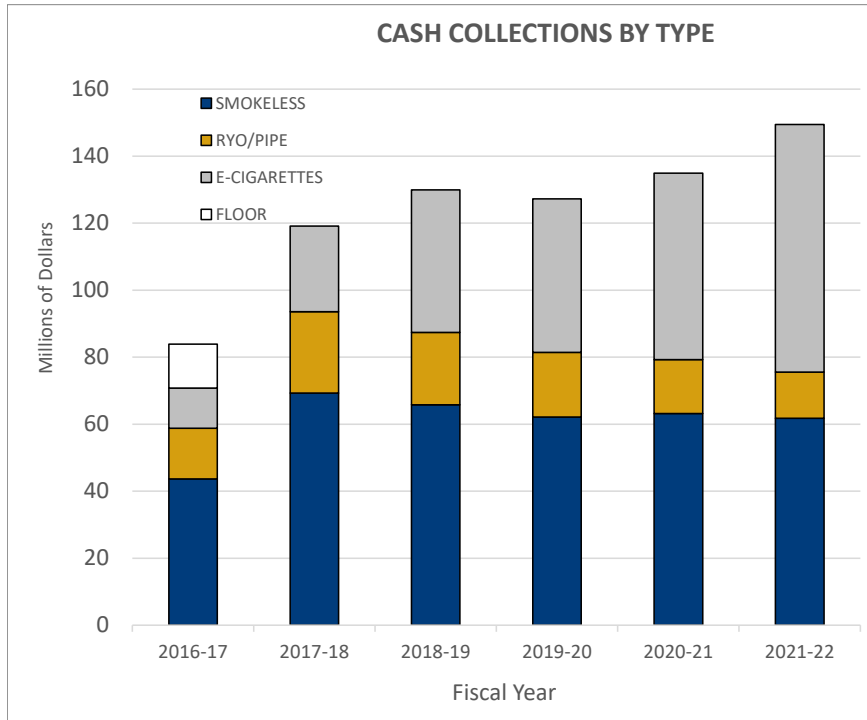
LOCAL CIGARETTE TAX FUND: 2016-17 through present - If prior year deposits into the Local Cigarette Tax Fund fall below \$58 million, the General Fund will transfer the difference between \$58 million and actual deposits to the Local Cigarette Tax Fund.

TOBACCO REVENUE BOND DEBT SERVICE ACCOUNT: 2019-20, 2020-21, and 2021-22 - \$115.34M was transferred to the Tobacco Settlement Fund.



OTHER TOBACCO PRODUCTS TAX

CASH COLLECTIONS BY PRODUCT TYPE (\$M)



FISCAL YEAR	SMOKELESS	RYO/PIPE	E-CIGARETTES	FLOOR	TOTAL
2016-17	43.6	15.2	12.0	13.1	83.9
2017-18	69.3	24.2	25.6	0.0	119.1
2018-19	65.8	21.6	42.5	0.0	129.9
2019-20	62.2	19.3	45.8	0.0	127.3
2020-21	63.1	16.1	55.6	0.0	134.9
2021-22	61.8	13.8	73.8	0.0	149.4

TAXABLE PRODUCTS

Chewing Tobacco	Dry Snuff	Snuff
E-cigarettes	Snuff Flour	Pipe Tobacco
RYO Tobacco	Plug & Twist Tobacco	Periques
Ready Rubbed Tobacco	Liquids for use in E-cigarettes	Any other
Granulated Tobacco	Cavendish	
Plug Cut Tobacco	Crimp Cut Tobacco	

RYO, CHEWING TOBACCO, SNUFF, AND PIPE TOBACCO

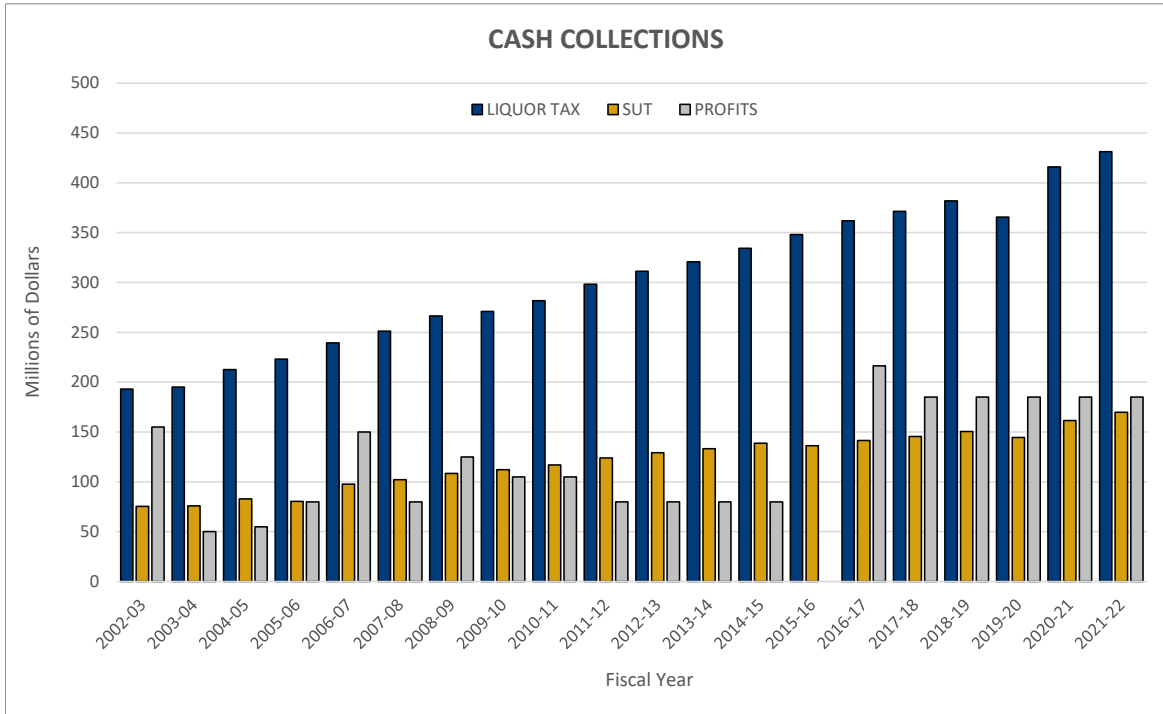
The tax is 55 cents (\$0.55) per ounce, with a minimum tax per package of 66 cents (\$0.66). For example, if the retailer purchases 100 ounces of tobacco in two-ounce packages, the tax due would be \$55. If the same quantity is purchased in one-ounce packages, the tax due would be \$66.

E-CIGARETTES / VAPOR PRODUCTS

The tax rate is 40 percent of the purchase price from the wholesaler on liquids designed for use in E-cigarettes or any component sold in the same packaging as a ready-to-use E-cigarette.

LIQUOR TAX & RELATED COLLECTIONS

CASH COLLECTIONS (\$M)



FISCAL YEAR	LIQUOR TAX	SUT	PROFITS
2002-03	193.2	75.3	155.0
2003-04	195.2	75.9	50.0
2004-05	212.5	83.0	54.9
2005-06	223.0	80.5	80.0
2006-07	239.5	97.6	150.0
2007-08	251.1	102.3	80.0
2008-09	266.5	108.5	125.0
2009-10	271.0	112.1	105.0
2010-11	281.7	117.0	105.0
2011-12	298.1	123.9	80.0
2012-13	311.2	129.2	80.0
2013-14	320.9	133.2	80.0
2014-15	334.4	138.7	80.0
2015-16	348.1	136.1	0.0
2016-17	361.9	141.4	216.4
2017-18	371.5	145.4	185.1
2018-19	381.9	150.4	185.1
2019-20	365.7	144.5	185.1
2020-21	415.8	161.6	185.1
2021-22	431.3	169.7	185.1

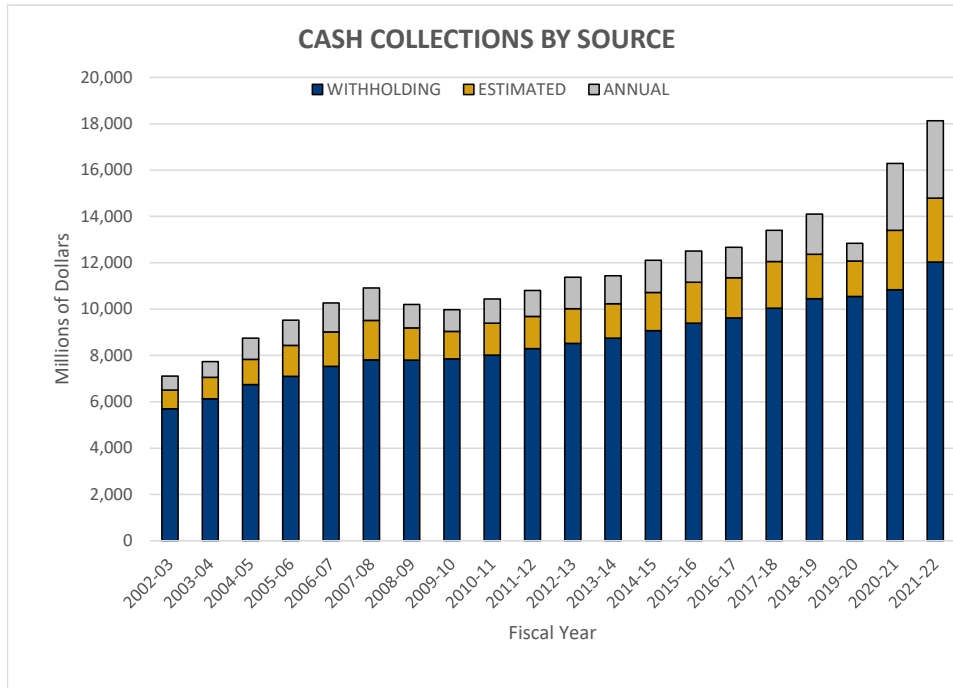
IMPOSITION OF TAX

The distribution of liquor is a state enterprise under the auspices of the Pennsylvania Liquor Control Board (LCB). All liquors sold by the LCB are subject to this 18 percent tax, which is calculated on the price paid by the consumer including mark-up, handling charge, and federal tax. The first sale of liquor also is subject to the sales and use tax at the time of purchase.

The profits of Pennsylvania liquor stores are transferred by LCB to the General Fund. The amount is annually determined by the LCB, subject to the approval of the Governor.

PERSONAL INCOME TAX

CASH COLLECTIONS BY SOURCE (\$M)



FISCAL YEAR	WITHHOLDING	ESTIMATED	ANNUAL	TOTAL
2002-03	5,693.2	807.9	604.8	7,105.9
2003-04	6,124.5	928.4	680.9	7,733.8
2004-05	6,737.6	1,092.6	916.6	8,746.8
2005-06	7,094.4	1,337.1	1,092.7	9,524.1
2006-07	7,528.7	1,484.8	1,248.1	10,261.6
2007-08	7,810.9	1,695.9	1,400.9	10,907.7
2008-09	7,798.6	1,392.1	1,007.9	10,198.6
2009-10	7,851.7	1,186.0	931.1	9,968.7
2010-11	8,013.5	1,380.5	1,041.7	10,435.7
2011-12	8,296.3	1,381.9	1,122.3	10,800.5
2012-13	8,522.9	1,493.6	1,354.7	11,371.2
2013-14	8,743.8	1,493.3	1,200.1	11,437.3
2014-15	9,071.7	1,641.7	1,394.0	12,107.4
2015-16	9,391.0	1,773.1	1,341.9	12,506.0
2016-17	9,614.5	1,735.7	1,314.3	12,664.4
2017-18	10,036.5	2,019.9	1,342.6	13,399.0
2018-19	10,443.9	1,922.4	1,729.2	14,095.5
2019-20	10,542.8	1,528.6	763.7	12,835.0
2020-21	10,838.0	2,559.3	2,886.1	16,283.4
2021-22	12,026.2	2,760.4	3,339.0	18,125.7

% OF COLLECTIONS	74.7%	13.7%	11.6%
------------------	-------	-------	-------

TAX RATES

1993 TO 2003	2.80%
2004 TO PRESENT	3.07%

NOTES

Personal income tax revenues consist of employer withholding, quarterly estimated payments, and annual payments.

The April 2020 due date for tax year 2019 annual payments and the April 2020 and June 2020 due dates for tax year 2020 estimated payments were extended to July 2020 due to the COVID-19 pandemic. As a result, a portion of the revenue from these sources was shifted from fiscal year 2019-20 to fiscal year 2020-21. The April 2021 due date for tax year 2020 annual payments was also extended to May 2021. This change did not cause revenue to be shifted to a different fiscal year.



PERSONAL INCOME TAX

TAXABLE INCOME RANGES AND AVERAGES

CLASSES OF INCOME BY TAXABLE INCOME RANGE - TAX YEAR 2020 RETURNS (\$M)

TAXABLE INCOME RANGE	NUMBER OF RETURNS	TAXABLE COMPENSATION	INTEREST	DIVIDENDS	NET PROFITS	OTHER TAXABLE INCOME	TOTAL TAXABLE INCOME	TAX
0	400,339	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 - 9,999	1,587,567	3,983.1	406.9	593.7	487.3	361.7	5,832.7	179.1
10,000 - 19,999	714,156	8,146.0	291.6	648.8	878.6	495.1	10,460.1	321.1
20,000 - 29,999	567,590	12,010.9	220.0	565.1	865.9	506.9	14,168.9	435.0
30,000 - 39,999	536,645	16,686.7	175.9	488.7	869.2	499.2	18,719.6	574.7
40,000 - 49,999	441,243	17,830.5	149.7	444.2	854.8	494.2	19,773.3	607.0
50,000 - 74,999	774,751	43,120.3	304.0	920.0	2,036.5	1,227.6	47,608.4	1,461.6
75,000 - 99,999	482,469	37,714.1	240.6	751.4	1,899.9	1,162.5	41,768.6	1,282.3
100,000 - 249,999	891,329	116,124.9	760.9	2,671.3	7,789.5	5,256.3	132,602.8	4,070.9
250,000 - 499,999	167,531	42,109.5	476.7	1,902.1	7,045.1	4,806.9	56,340.3	1,729.6
500,000 - 999,999	49,067	19,617.2	372.6	1,464.3	6,935.6	4,568.7	32,958.3	1,011.8
1,000,000 OR MORE	23,293	21,395.7	1,047.6	3,332.7	21,201.6	24,981.9	71,959.4	2,209.2
TOTAL	6,635,980	338,739.0	4,446.5	13,782.2	50,863.9	44,360.9	452,192.5	13,882.3

MEAN AND MEDIAN TAXABLE INCOME PER RETURN (\$) (INCLUDES JOINT RETURNS)

YEAR	MEAN	MEDIAN	YEAR	MEAN	MEDIAN
2001	40,511	22,659	2011	52,810	26,000
2002	40,510	22,756	2012	55,997	26,736
2003	42,148	23,188	2013	55,697	27,361
2004	44,313	24,110	2014	57,964	28,242
2005	46,558	24,685	2015	59,773	28,583
2006	49,334	25,603	2016	59,625	28,772
2007	52,397	26,140	2017	62,214	30,025
2008	51,816	26,165	2018	64,749	31,243
2009	49,454	25,301	2019	66,442	32,150
2010	51,552	25,341	2020	68,143	30,856

PERSONAL INCOME TAX

TAXABLE INCOME BY COUNTY - 2020 (\$M)

COUNTY	NUMBER OF RETURNS	TAXABLE INCOME	TAX	COUNTY	NUMBER OF RETURNS	TAXABLE INCOME	TAX	COUNTY	NUMBER OF RETURNS	TAXABLE INCOME	TAX
Adams	49,225	2,923.7	89.8	Elk	15,067	729.6	22.4	Montour	8,768	625.7	19.2
Allegheny	574,028	45,300.0	1,390.7	Erie	119,398	6,540.4	200.8	Northampton	146,847	10,982.6	337.2
Armstrong	29,243	1,476.8	45.3	Fayette	55,312	2,599.5	79.8	Northumberland	40,764	1,894.2	58.2
Beaver	78,978	4,678.9	143.6	Forest	1,919	75.6	2.3	Perry	21,655	1,147.2	35.2
Bedford	21,874	1,037.9	31.9	Franklin	72,742	4,055.9	124.5	Philadelphia	615,665	35,804.8	1,099.2
Berks	197,511	12,005.2	368.6	Fulton	6,533	326.4	10.0	Pike	24,681	1,441.7	44.3
Blair	54,459	3,010.0	92.4	Greene	13,724	809.2	24.8	Potter	6,915	326.9	10.0
Bradford	26,987	1,412.4	43.4	Huntingdon	18,063	855.5	26.3	Schuylkill	63,812	3,314.3	101.8
Bucks	313,912	32,188.7	988.2	Indiana	33,684	1,666.7	51.2	Snyder	17,366	893.9	27.4
Butler	92,747	7,372.2	226.3	Jefferson	20,014	905.3	27.8	Somerset	32,244	1,556.8	47.8
Cambria	58,299	2,773.9	85.2	Juniata	10,967	536.7	16.5	Sullivan	2,677	134.0	4.1
Cameron	2,006	74.7	2.3	Lackawanna	96,970	5,565.0	170.8	Susquehanna	18,452	1,054.9	32.4
Carbon	29,136	1,469.8	45.1	Lancaster	261,726	17,684.7	542.9	Tioga	17,447	836.3	25.7
Centre	57,040	4,062.0	124.7	Lawrence	38,539	1,925.0	59.1	Union	16,557	1,106.4	34.0
Chester	245,114	31,866.4	978.3	Lebanon	67,343	3,846.8	118.1	Venango	22,005	997.2	30.6
Clarion	16,196	763.0	23.4	Lehigh	179,203	11,951.2	366.9	Warren	16,933	805.1	24.7
Clearfield	33,926	1,660.7	51.0	Luzerne	150,471	7,727.8	237.2	Washington	101,626	7,469.7	229.3
Clinton	15,829	784.4	24.1	Lycoming	51,332	2,723.2	83.6	Wayne	22,801	1,192.1	36.6
Columbia	28,060	1,491.2	45.8	McKean	17,428	853.9	26.2	Westmoreland	169,161	10,452.1	320.9
Crawford	35,248	1,679.2	51.6	Mercer	47,994	2,375.0	72.9	Wyoming	12,403	683.1	21.0
Cumberland	122,760	9,286.2	285.1	Mifflin	20,895	958.3	29.4	York	215,001	13,570.6	416.6
Dauphin	134,722	8,333.2	255.8	Monroe	73,174	3,955.1	121.4	Out-of-State	390,796	27,681.9	849.8
Delaware	255,318	24,241.2	744.2	Montgomery	405,949	49,662.4	1,524.6	Total	6,235,641	452,192.5	13,882.3

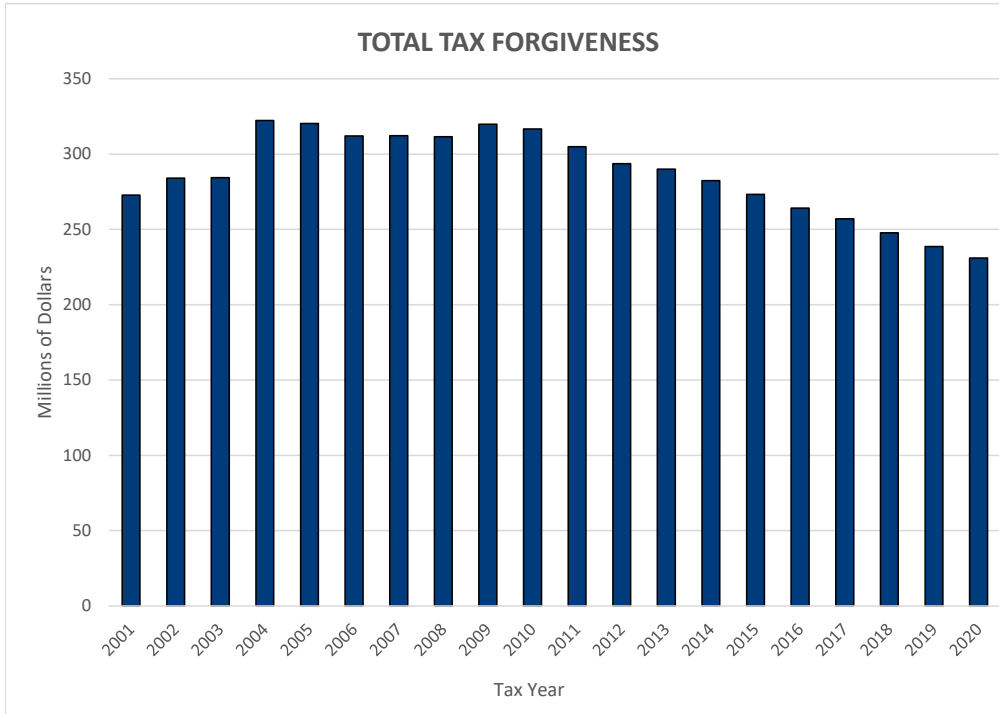
NOTES

The number of returns does not include returns reporting \$0 taxable income.

Entries for taxable income and tax may not add to totals due to rounding.

PERSONAL INCOME TAX

TAX FORGIVENESS (\$M)



TAX YEAR	COUNT	ELIGIBILITY INCOME	TAX FORGIVENESS
2001	1,324,901	11,078.8	272.8
2002	1,374,134	11,486.5	284.1
2003	1,377,185	11,488.8	284.4
2004	1,354,894	11,860.4	322.3
2005	1,334,905	11,819.9	320.3
2006	1,286,696	11,530.7	312.1
2007	1,298,565	11,550.1	312.3
2008	1,331,530	11,534.5	311.6
2009	1,399,853	11,824.8	319.8
2010	1,410,177	11,736.1	316.7
2011	1,362,972	11,323.3	305.0
2012	1,292,424	10,977.1	293.7
2013	1,261,195	10,855.8	290.0
2014	1,232,090	10,593.5	282.4
2015	1,209,045	10,268.9	273.3
2016	1,184,543	9,949.0	264.2
2017	1,144,601	9,680.9	257.0
2018	1,115,050	9,349.3	247.8
2019	1,095,242	9,047.8	238.6
2020	1,226,537	8,748.2	231.1

TAX FORGIVENESS PARAMETERS (\$)

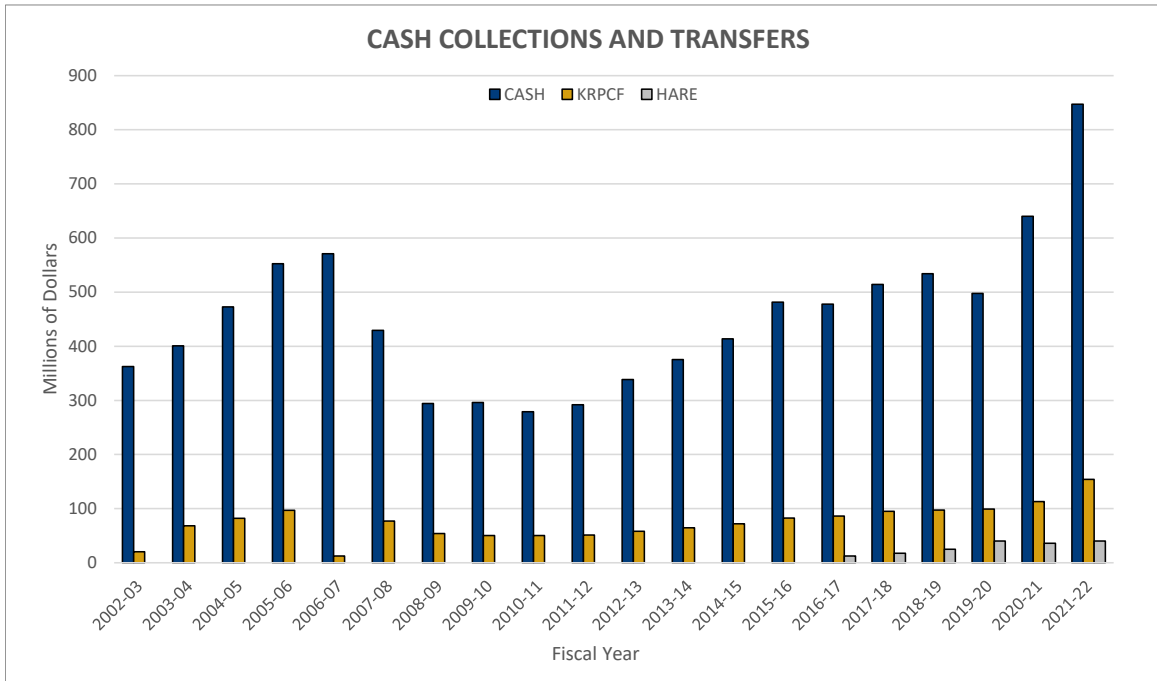
	CLAIMANT	DEPENDENT	PHASE-OUT
2001	6,500	8,500	250
2002 TO 2003	6,500	9,000	250
2004 TO PRESENT	6,500	9,500	250

NOTES

Under current law, the eligibility income limits for 100 percent tax forgiveness are \$6,500 for single claimants and \$13,000 for married claimants with no dependents. The eligibility income limits increase by \$9,500 for each dependent. Partial tax forgiveness is available for claimants with income greater than the 100 percent limit. Tax forgiveness is reduced in 10 percent increments at each phase-out amount. For example, a single filer with one dependent would have a 100 percent income limit of \$16,000. If the filer's income is between \$16,001 and \$16,250, the filer would receive 90 percent forgiveness.

REALTY TRANSFER TAX

CASH COLLECTIONS AND TRANSFERS (\$M)



FISCAL YEAR	CASH	KRPCF	HARE
2002-03	362.6	20.4	0.0
2003-04	400.6	68.5	0.0
2004-05	472.5	81.9	0.0
2005-06	552.5	96.9	0.0
2006-07	571.0	12.4	0.0
2007-08	429.5	77.2	0.0
2008-09	294.5	54.0	0.0
2009-10	296.0	50.4	0.0
2010-11	279.2	50.2	0.0
2011-12	292.2	51.2	0.0
2012-13	338.7	58.3	0.0
2013-14	375.4	64.8	0.0
2014-15	413.8	71.8	0.0
2015-16	481.7	82.7	0.0
2016-17	478.0	86.4	12.7
2017-18	514.4	95.1	17.4
2018-19	534.0	97.3	25.0
2019-20	497.8	99.0	40.0
2020-21	640.2	113.0	36.2
2021-22	847.1	154.2	40.0

TRANSFERS

KEYSTONE RECREATION, PARK, AND CONSERVATION FUND

	% OF RECEIPTS
7/1994 THROUGH 12/2001	15.0%
1/2002 THROUGH 6/2002	10.0%
7/2002 THROUGH 6/2003	7.5%
7/2003 THROUGH 6/2006	15.0%
7/2006 THROUGH 6/2007	2.1%
7/2007 THROUGH PRESENT	15.0%

PA HOUSING AFFORDABILITY AND REHABILITATION ENHANCEMENT FUND

The transfer amount is to be the lesser of \$40 million or 40 percent of the difference between the total dollar amount of the realty transfer tax collected in the prior fiscal year and the total dollar amount of the realty transfer tax official estimate for fiscal year 2014-15 (\$447.5 million).



REALTY TRANSFER TAX

GROSS COLLECTIONS BY COUNTY (\$K)

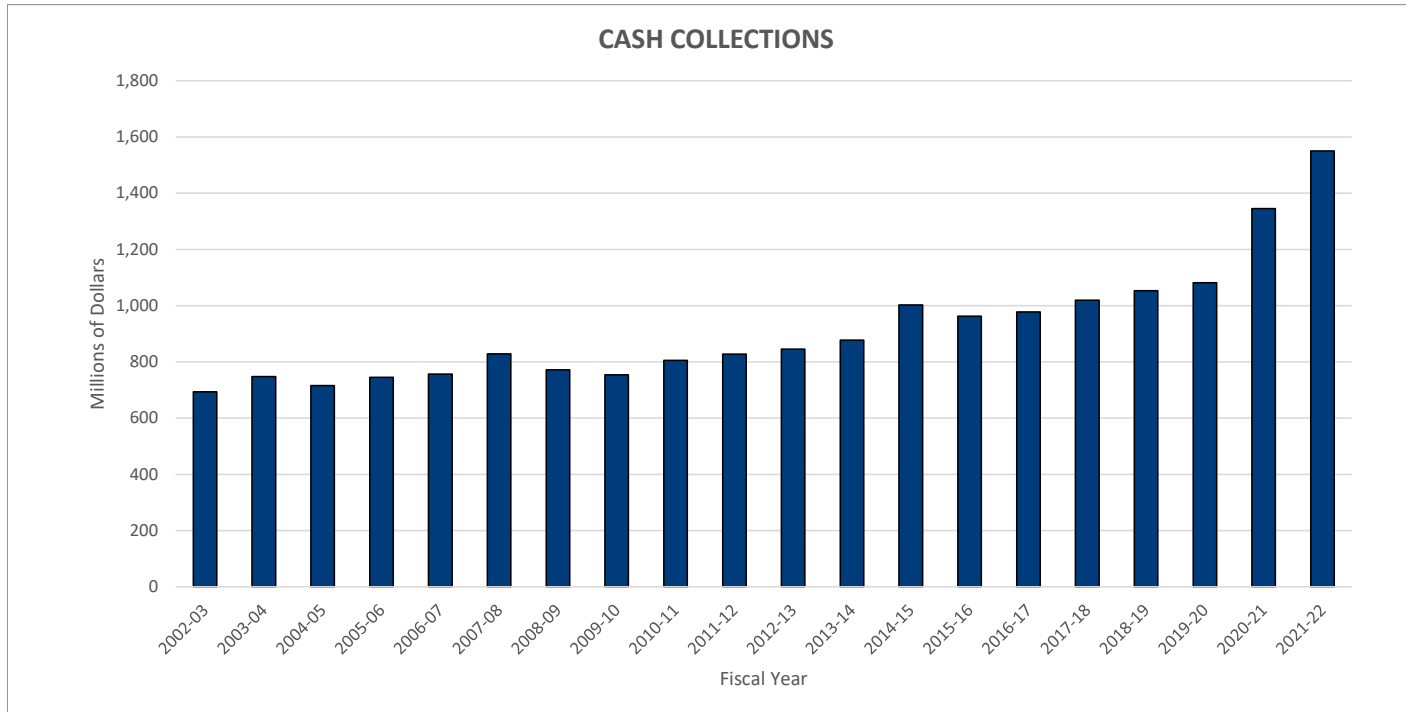
COUNTY	2020-21	2021-22	GROWTH	COUNTY	2020-21	2021-22	GROWTH	COUNTY	2020-21	2021-22	GROWTH
Adams	6,568.0	7,889.5	20.1%	Elk	800.7	874.9	9.3%	Montour	785.3	1,028.3	30.9%
Allegheny	68,870.8	84,628.7	22.9%	Erie	8,588.9	11,355.2	32.2%	Northampton	23,335.5	29,217.9	25.2%
Armstrong	1,395.3	1,707.8	22.4%	Fayette	2,842.3	3,389.5	19.3%	Northumberland	2,350.3	3,074.3	30.8%
Beaver	6,474.7	8,603.9	32.9%	Forest	280.6	296.8	5.8%	Perry	1,718.9	1,951.6	13.5%
Bedford	1,370.9	1,459.2	6.4%	Franklin	8,620.3	10,862.0	26.0%	Philadelphia	108,982.3	163,883.8	50.4%
Berks	27,608.7	27,431.2	-0.6%	Fulton	524.8	807.5	53.9%	Pike	7,565.3	7,788.8	3.0%
Blair	3,290.1	3,464.2	5.3%	Greene	2,541.7	1,229.0	-51.6%	Potter	799.6	703.5	-12.0%
Bradford	1,759.4	2,081.2	18.3%	Huntingdon	1,475.9	1,503.1	1.8%	Schuylkill	5,838.2	6,979.7	19.6%
Bucks	55,913.8	72,746.8	30.1%	Indiana	1,810.1	2,196.4	21.3%	Snyder	1,399.0	2,049.3	46.5%
Butler	15,304.7	16,347.9	6.8%	Jefferson	1,012.0	1,465.2	44.8%	Somerset	2,711.0	3,949.4	45.7%
Cambria	2,210.2	3,194.5	44.5%	Juniata	655.6	894.3	36.4%	Sullivan	474.4	502.9	6.0%
Cameron	367.6	180.5	-50.9%	Lackawanna	8,597.5	13,265.4	54.3%	Susquehanna	1,689.2	1,868.6	10.6%
Carbon	4,086.6	6,081.4	48.8%	Lancaster	28,130.8	40,506.8	44.0%	Tioga	1,437.0	1,805.5	25.6%
Centre	8,088.0	9,778.1	20.9%	Lawrence	2,447.9	2,925.1	19.5%	Union	2,039.7	2,546.8	24.9%
Chester	50,675.5	75,000.5	48.0%	Lebanon	8,878.6	10,984.6	23.7%	Venango	1,273.5	2,114.6	66.1%
Clarion	939.9	1,279.1	36.1%	Lehigh	17,538.3	31,210.2	78.0%	Warren	898.0	2,063.6	129.8%
Clearfield	1,718.8	2,893.8	68.4%	Luzerne	15,305.9	17,194.4	12.3%	Washington	11,237.4	14,868.6	32.3%
Clinton	1,106.5	1,461.1	32.0%	Lycoming	4,427.7	5,018.6	13.3%	Wayne	5,105.2	4,907.4	-3.9%
Columbia	2,334.6	3,052.6	30.8%	McKean	1,003.3	1,115.1	11.1%	Westmoreland	15,613.1	16,732.5	7.2%
Crawford	2,441.0	2,979.6	22.1%	Mercer	3,458.5	4,106.5	18.7%	Wyoming	981.9	1,237.0	26.0%
Cumberland	18,561.9	28,475.1	53.4%	Mifflin	1,355.1	1,540.9	13.7%	York	24,318.0	33,152.5	36.3%
Dauphin	15,872.4	20,536.1	29.4%	Monroe	13,788.9	17,997.6	30.5%				
Delaware	37,548.1	54,368.7	44.8%	Montgomery	60,498.1	110,594.2	82.8%	TOTAL	749,644.1	1,029,401.0	37.3%

NOTE

These data are not directly comparable to Treasury deposits. Amounts are based on remittances made by the Recorder of Deeds for each county and directly by taxpayers which are processed during the fiscal year beginning on July 1 and ending on June 30. The timeliness of data availability also impacts the figures in this table. [\[7\]](#)

INHERITANCE AND ESTATE TAX

CASH COLLECTIONS (\$M)



FISCAL YEAR	CASH
2002-03	693.8
2003-04	747.6
2004-05	716.1
2005-06	745.2
2006-07	756.6
2007-08	828.6
2008-09	772.2
2009-10	753.8
2010-11	805.2
2011-12	827.7
2012-13	845.3
2013-14	877.4
2014-15	1,002.3
2015-16	962.2
2016-17	977.9
2017-18	1,019.3
2018-19	1,053.6
2019-20	1,082.0
2020-21	1,345.5
2021-22	1,550.4

TAX RATES

TRANSFER TYPE	7/1/2000 TO PRESENT
SPOUSAL	0.0%
LINEAL	4.5%
SIBLING	12.0%
COLLATERAL	15.0%

NOTE

The federal credit upon which the Pennsylvania estate tax is based was phased out between 2002 and 2005. Once the credit was completely phased out, the Pennsylvania estate tax was effectively eliminated. As a result of the American Taxpayer Relief Act of 2012, the federal credit is not scheduled to return.

INHERITANCE AND ESTATE TAX

GROSS COLLECTIONS BY COUNTY (\$M)

COUNTY	2020-21	2021-22	GROWTH	COUNTY	2020-21	2021-22	GROWTH	COUNTY	2020-21	2021-22	GROWTH
Adams	6.8	9.0	32.8%	Elk	2.0	1.7	-14.9%	Montour	2.0	2.7	32.6%
Allegheny	157.6	181.8	15.3%	Erie	20.2	23.4	16.3%	Northampton	31.3	35.0	12.0%
Armstrong	4.3	6.7	55.8%	Fayette	9.8	9.1	-7.4%	Northumberland	6.1	9.7	60.7%
Beaver	11.8	16.2	37.1%	Forest	0.3	0.3	0.8%	Perry	2.8	3.7	31.1%
Bedford	3.0	4.3	43.7%	Franklin	13.6	15.9	17.2%	Philadelphia	85.5	102.1	19.5%
Berks	40.3	59.6	47.9%	Fulton	0.7	1.8	169.1%	Pike	3.5	5.1	44.9%
Blair	8.2	8.4	2.7%	Greene	2.8	2.1	-25.8%	Potter	1.6	1.1	-29.5%
Bradford	5.9	5.3	-8.7%	Huntingdon	2.6	2.4	-8.5%	Schuylkill	12.0	12.4	3.2%
Bucks	82.7	95.4	15.3%	Indiana	6.0	8.7	45.5%	Snyder	3.3	2.8	-15.6%
Butler	13.7	18.3	32.9%	Jefferson	3.3	3.6	8.4%	Somerset	5.3	8.9	68.5%
Cambria	8.3	11.5	38.3%	Juniata	1.4	1.7	26.3%	Sullivan	1.2	0.8	-38.3%
Cameron	0.5	0.2	-54.8%	Lackawanna	17.2	18.5	8.1%	Susquehanna	2.9	5.7	99.1%
Carbon	4.2	5.6	32.3%	Lancaster	51.6	71.2	37.9%	Tioga	1.8	3.9	117.1%
Centre	16.6	17.1	3.0%	Lawrence	7.3	7.0	-3.5%	Union	3.7	4.8	30.9%
Chester	71.4	72.5	1.5%	Lebanon	13.8	12.4	-10.1%	Venango	3.4	4.3	26.3%
Clarion	4.1	3.1	-26.0%	Lehigh	39.1	44.3	13.5%	Warren	2.2	5.1	131.4%
Clearfield	5.8	7.7	33.3%	Luzerne	28.2	36.0	27.5%	Washington	20.6	24.1	16.9%
Clinton	1.9	2.2	14.7%	Lycoming	9.4	10.4	10.7%	Wayne	4.2	4.9	15.1%
Columbia	3.9	5.4	40.1%	McKean	3.2	2.9	-6.7%	Westmoreland	33.0	39.4	19.5%
Crawford	5.9	5.2	-13.2%	Mercer	10.5	12.7	22.0%	Wyoming	2.4	4.7	99.1%
Cumberland	30.0	28.3	-5.8%	Mifflin	3.3	2.7	-16.1%	York	33.4	47.0	40.6%
Dauphin	19.6	28.1	43.2%	Monroe	11.4	11.1	-2.8%	Unclassified	6.5	8.8	35.1%
Delaware	111.9	91.2	-18.5%	Montgomery	165.7	199.4	20.4%	Total	1,310.4	1,519.8	16.0%

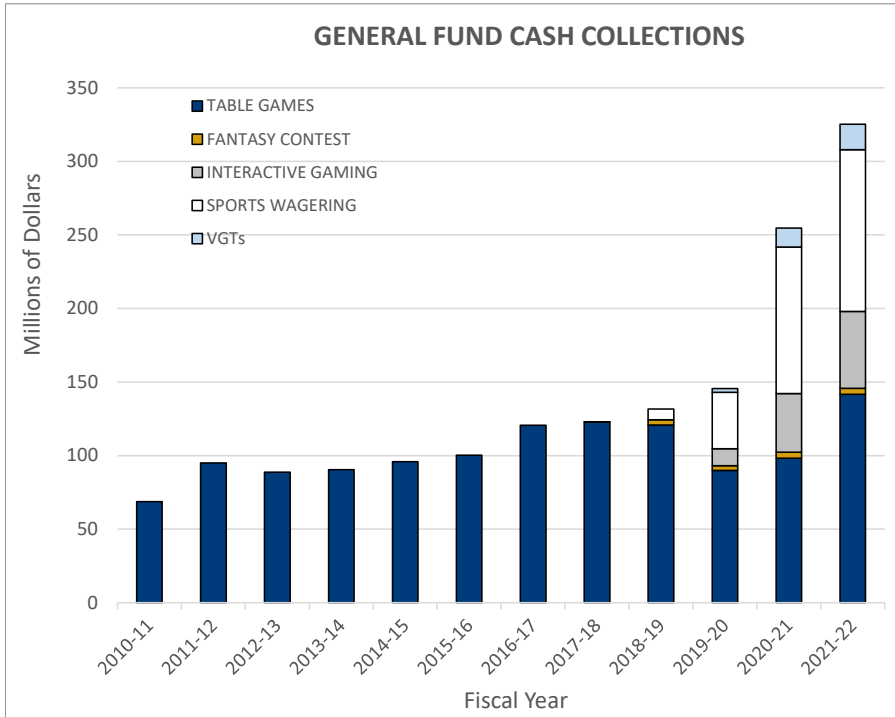
NOTES

These data are not directly comparable to Treasury deposits. Amounts are based on remittances made by the Register of Wills for each county and directly by taxpayers which are processed during the fiscal year beginning on July 1 and ending on June 30. The timeliness of data availability also impacts the figures in this table.

The unclassified category includes out of state and unidentified Inheritance and Estate Tax collections.

GAMING TAXES

CASH COLLECTIONS BY TYPE (\$M)



FISCAL YEAR	TABLE GAMES	FANTASY CONTEST	INTERACTIVE GAMING	SPORTS WAGERING	VGts	TOTAL
2010-11	68.7	NA	NA	NA	NA	68.7
2011-12	95.0	NA	NA	NA	NA	95.0
2012-13	88.7	NA	NA	NA	NA	88.7
2013-14	90.5	NA	NA	NA	NA	90.5
2014-15	95.9	NA	NA	NA	NA	95.9
2015-16	100.2	NA	NA	NA	NA	100.2
2016-17	120.6	NA	NA	NA	NA	120.6
2017-18	122.9	0.2	0.0	0.0	0.0	123.1
2018-19	120.9	3.5	0.0	7.3	0.0	131.7
2019-20	89.9	3.2	11.6	38.3	2.5	145.5
2020-21	98.3	4.0	40.0	99.6	12.8	254.6
2021-22	141.6	4.2	52.2	109.9	17.4	325.2

TRANSFERS

DEPARTMENT OF DRUG AND ALCOHOL PROGRAM: 0.2% is transferred from Fantasy Contest, Interactive Gaming, and Sports Wagering taxes.

COMPULSIVE & PROBLEM GAMBLING TREATMENT FUND: 0.2% is transferred from Interactive Gaming, Sports Wagering, and VGT taxes.

TAX RATES

TABLE GAMES: 12% + 2% surcharge, with an additional 34% from table games played on fully automated electronic gaming tables

FANTASY CONTEST: 15% of fantasy contest adjusted revenue

INTERACTIVE GAMING & MULTI-USE GAMING DEVICE: 14% of gross gaming revenue from games simulating table games; 52% on multi-use gaming device games simulating slot machines

SPORTS WAGERING: 34% of gross sports wagering

VIDEO GAMING TERMINALS (VGTs): 42% of gross terminal revenue

NOTES

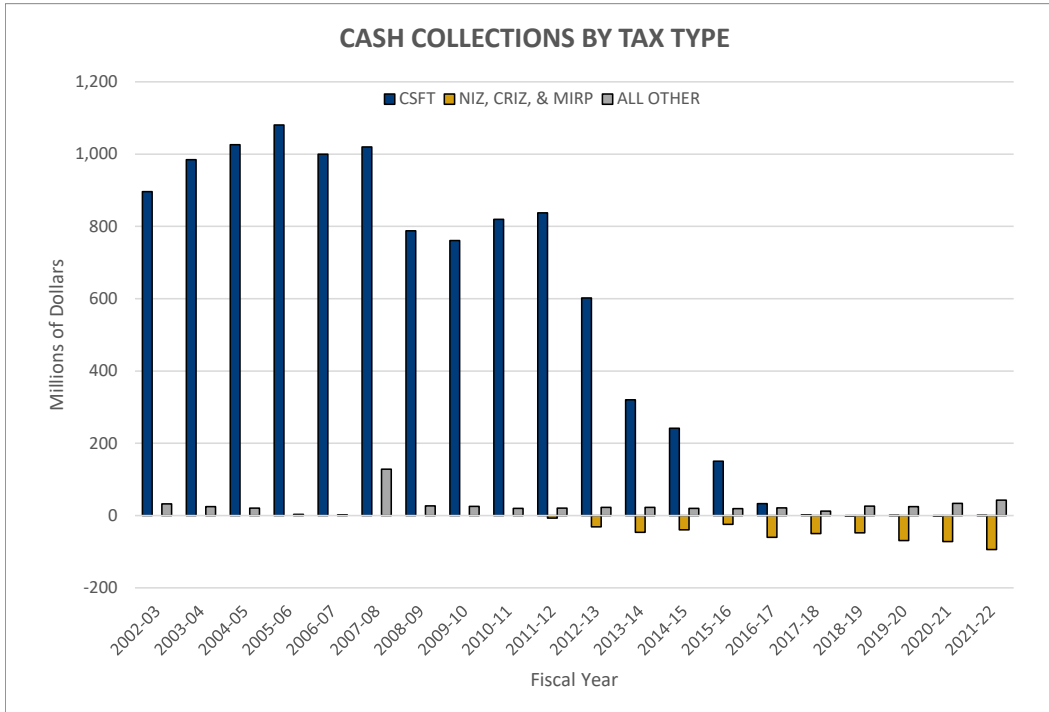
Collections above represent General Fund money only, and do not include taxes remitted to local governments or other commonwealth funds.

Tax from VGTs is deposited into the General Fund as a transfer. The tax is initially deposited in the Video Gaming Fund, and on the last day of each fiscal year, the tax, less the amount earmarked for the Compulsive and Problem Gambling Treatment Fund, is transferred to the General Fund.



MINOR & REPEALED TAXES

CASH COLLECTIONS BY TYPE (\$M)



FISCAL YEAR	CSFT	NIZ, CRIZ, & MIRP	ALL OTHER	TOTAL
2002-03	896.3	0.0	32.3	928.6
2003-04	984.3	0.0	25.0	1,009.3
2004-05	1,025.9	0.0	20.7	1,046.6
2005-06	1,080.9	0.0	3.2	1,084.1
2006-07	1,000.0	0.0	1.9	1,001.8
2007-08	1,019.9	0.0	128.2	1,148.2
2008-09	787.7	0.0	26.9	814.6
2009-10	761.2	0.0	25.5	786.7
2010-11	819.4	0.0	20.2	839.5
2011-12	837.2	-7.1	20.3	850.5
2012-13	602.2	-31.3	22.6	593.6
2013-14	320.2	-46.2	22.4	296.3
2014-15	241.6	-39.6	20.2	222.2
2015-16	150.6	-24.3	18.9	145.2
2016-17	33.1	-60.0	21.2	-5.8
2017-18	1.8	-49.5	12.3	-35.4
2018-19	-1.3	-47.7	25.9	-23.0
2019-20	0.1	-68.9	24.5	-44.3
2020-21	-0.2	-71.6	33.9	-37.9
2021-22	0.1	-93.8	42.8	-50.9

CAPITAL STOCK & FRANCHISE TAX (CSFT) RATES

TAX YEAR	TAX RATE (MILLS)	TAX YEAR	TAX RATE (MILLS)
1999	10.99	2007	3.89
2000	8.99	2008-2009	2.89
2001	7.49	2012	1.89
2002-2003	7.24	2013	0.89
2004	7.24	2014	0.67
2005	5.99	2015	0.45
2006	4.89	2016	-

COMPONENTS OF MINOR & REPEALED TAXES

- Capital Stock & Franchise Taxes
- Other Selective Business Taxes
- Neighborhood Improvement Zone (NIZ) Transfer
- City Revitalization & Improvement Zone (CRIZ) Transfer
- Military Installation Remediation Program (MIRP) Transfer
- Fireworks Tax
- Wine Excise Tax
- Excess Vehicle Rental Tax
- Tax On Legal Documents
- Tavern Games Tax
- Miscellaneous Tax Clearing Accounts



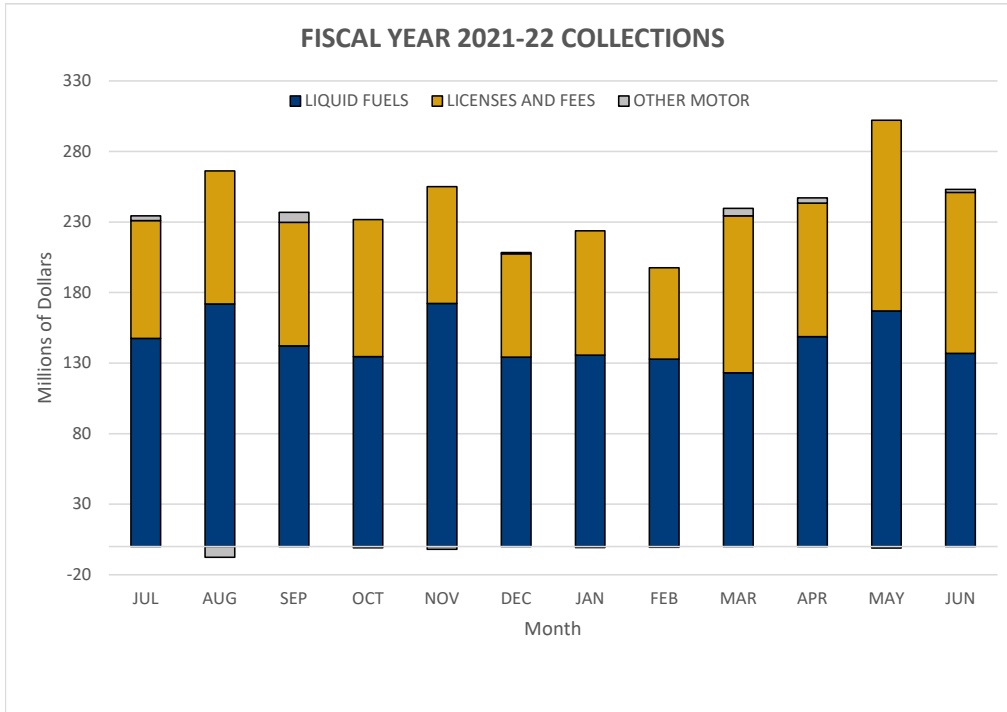
MOTOR LICENSE FUND REVENUE

FISCAL YEAR 2021-22 BY MONTH (\$M)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Total Motor Fund	234.4	258.5	236.8	230.8	253.1	208.5	223.0	197.0	239.7	247.2	301.1	253.2	2,883.4
Total - Liquid Fuels Tax	147.5	171.9	142.3	134.6	172.3	134.2	135.6	132.9	123.1	148.8	166.9	136.9	1,747.0
Motor Carrier/IFTA	2.0	23.7	5.2	3.0	23.4	8.3	2.3	22.7	9.4	2.4	27.3	6.3	136.1
Alternative Fuels	1.6	1.2	1.2	1.2	1.2	1.3	1.3	1.1	1.2	1.4	1.3	1.3	15.4
Oil Co Franchise	84.1	86.6	79.2	87.6	82.4	77.7	83.5	81.9	65.0	73.1	74.1	74.6	949.7
Act 89 OCFT - Fuels	12.1	13.1	12.5	12.8	11.8	13.2	12.4	12.2	11.4	11.1	11.7	12.1	146.3
Act 89 OCFT - Liquid Fuels	47.8	47.3	44.1	30.0	53.4	33.8	36.1	14.9	36.1	60.7	52.6	42.5	499.4
Minor and Repealed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total - Licenses & Fees	83.6	94.4	87.4	97.1	82.7	73.2	88.1	64.8	111.3	94.6	135.2	114.2	1,126.6
Special Haul Permt	3.1	3.0	3.1	2.7	2.8	2.5	2.2	2.4	2.5	2.7	3.0	2.8	33.0
Reg. Othr States-IRP	13.8	1.9	17.0	9.1	11.4	1.2	25.4	0.7	33.8	27.8	14.0	0.0	156.1
Operators Licenses	3.3	16.6	7.7	10.7	6.3	5.3	6.1	6.3	5.7	4.1	6.4	12.1	90.7
Real ID	0.4	7.4	1.5	2.6	1.0	0.7	0.9	0.9	0.4	0.8	0.8	3.2	20.5
Vehic Reg. & Titling	69.8	38.7	83.4	71.9	60.7	62.6	53.3	54.0	68.4	55.4	100.5	110.6	829.3
Misc. Collections	-6.8	26.8	-25.3	0.2	0.4	0.9	0.1	0.5	0.5	3.8	10.5	-14.6	-3.0
Total - Other Motor Receipts	3.4	-7.7	7.1	-0.9	-1.9	1.0	-0.7	-0.6	5.3	3.8	-1.0	2.2	9.8
Fines, Pen., & Int.	2.5	-8.2	6.5	-1.4	-2.5	0.3	-1.4	-1.2	4.7	3.2	-1.9	0.6	1.2
Misc.-Treasury	0.7	0.3	0.3	0.4	0.3	0.3	0.7	0.3	0.3	0.6	0.6	1.2	6.1
Other Miscellaneous	0.2	0.3	0.3	0.0	0.3	0.4	0.0	0.2	0.3	0.0	0.3	0.4	2.6

MOTOR LICENSE FUND

MONTHLY CASH COLLECTIONS (\$M)



MONTH	LIQUID FUELS	LICENSES AND FEES	OTHER MOTOR
JUL	147.5	83.6	3.4
AUG	171.9	94.4	-7.7
SEP	142.3	87.4	7.1
OCT	134.6	97.1	-0.9
NOV	172.3	82.7	-1.9
DEC	134.2	73.2	1.0
JAN	135.6	88.1	-0.7
FEB	132.9	64.8	-0.6
MAR	123.1	111.3	5.3
APR	148.8	94.6	3.8
MAY	166.9	135.2	-1.0
JUN	136.9	114.2	2.2

LIQUID FUELS TAXES

The non-restricted portions of the oil company franchise tax (OCFT), motor carriers road tax/IFTA, alternative fuels tax, and minor and repealed motor fuel taxes comprise the Liquid Fuels Taxes. The full OCFT rate on gasoline has been \$0.576 per gallon since January 1, 2018. The full OCFT rate on diesel fuel has been \$0.741 per gallon since the same date.

LICENSES AND FEES

Fees are levied on the registration of motor vehicles and for the issuance of learners' permits, operators' licenses, and transfers of registration. The collection of Real ID fees began in April 2019.

OTHER MOTOR RECEIPTS

Other Motor Receipts include but are not limited to Treasury investment income, the vehicle code fine clearing account, fees for reclaiming abandoned vehicles, fees for right to know requests, fines for fare evasion, and the sale of maps and plans.

MOTOR LICENSE FUND REVENUE

HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Motor Fund	1,998.8	2,085.6	2,156.9	2,265.9	2,290.8	2,667.9	2,556.7	2,641.1	2,521.3	2,414.2
Total - Liquid Fuels Tax	1,105.5	1,113.0	1,159.9	1,226.1	1,255.4	1,236.5	1,163.2	1,183.9	1,218.6	1,224.0
Motor Carrier/IFTA	33.3	28.0	32.0	35.9	40.4	38.9	39.7	41.1	43.1	48.7
Alternative Fuels	0.8	0.6	0.7	0.6	0.2	1.1	0.6	0.6	0.6	0.3
Oil Co Franchise	343.1	342.4	381.3	445.2	462.8	447.7	452.8	448.0	455.0	457.9
Act 89 OCFT - Fuels	--	--	--	--	--	--	--	--	--	--
Act 89 OCFT - Liquid Fuels	--	--	--	--	--	--	--	--	--	--
Minor and Repealed	728.2	742.1	745.9	744.3	752.0	748.8	670.1	694.2	720.0	717.1
Total - Licenses & Fees	828.8	843.2	876.9	877.8	870.0	872.1	883.8	857.7	891.6	892.6
Special Haul Permt	16.4	17.7	18.9	19.5	19.9	20.3	19.1	18.4	23.4	28.7
Reg. Othr States-IRP	68.2	66.9	77.8	78.8	72.0	64.0	106.3	80.5	85.4	91.6
Operators Licenses	53.1	60.2	60.1	58.6	57.9	61.4	61.4	60.5	61.5	61.9
Real ID	--	--	--	--	--	--	--	--	--	--
Vehic Reg. & Titling	663.7	667.2	685.3	687.9	684.6	694.3	664.6	668.2	692.4	683.2
Misc. Collections	27.5	31.2	34.9	33.0	35.6	32.1	32.4	30.1	28.9	27.2
Total - Other Motor Receipts	64.5	129.4	120.1	162.0	165.4	559.4	509.7	599.5	411.1	297.6
Fines, Pen., & Int.	30.1	32.4	33.9	34.1	31.7	34.4	32.7	29.8	31.1	31.8
Misc.-Treasury	10.2	68.0	57.7	97.1	111.3	51.7	-48.4	41.1	158.9	42.1
Other Miscellaneous	24.2	29.1	28.5	30.8	22.4	473.3	525.4	528.5	221.1	223.8

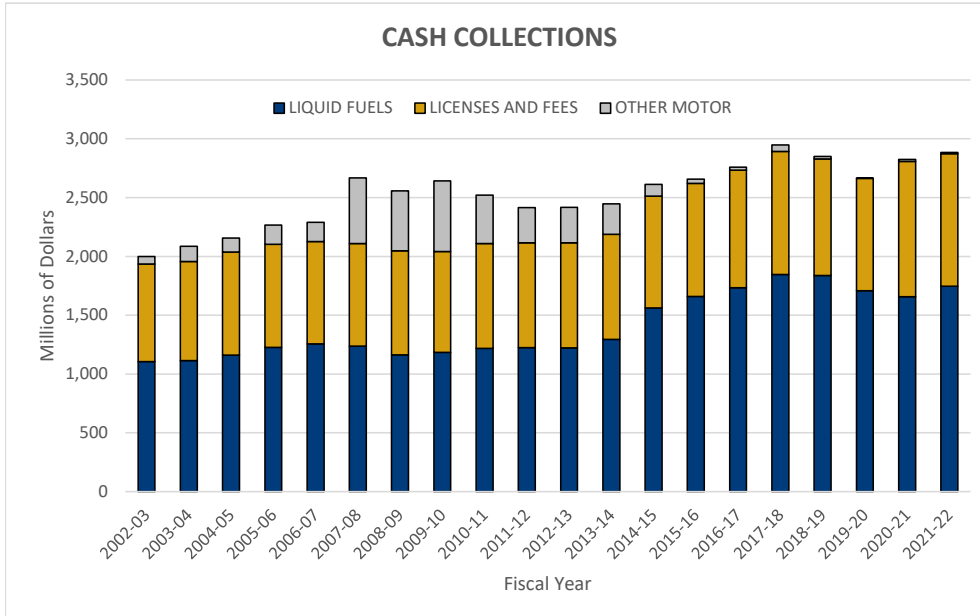
MOTOR LICENSE FUND REVENUE

HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M) - CONTINUED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Motor Fund	2,416.2	2,446.8	2,611.5	2,657.5	2,758.5	2,948.5	2,849.3	2,663.5	2,825.6	2,883.4
Total - Liquid Fuels Tax	1,223.1	1,294.4	1,562.4	1,659.2	1,732.7	1,846.4	1,837.2	1,708.4	1,656.4	1,747.0
Motor Carrier/IFTA	48.4	35.8	71.9	95.3	99.9	134.7	134.0	128.9	123.1	136.1
Alternative Fuels	1.4	1.9	3.6	9.4	11.1	14.2	15.6	13.0	12.2	15.4
Oil Co Franchise	445.1	534.1	747.4	836.9	904.0	1,018.4	1,006.1	931.4	904.8	949.7
Act 89 OCFT - Fuels	--	62.6	157.2	150.3	146.6	149.5	145.3	142.1	144.2	146.3
Act 89 OCFT - Liquid Fuels	--	244.1	577.7	568.1	571.0	529.6	536.2	493.0	472.1	499.4
Minor and Repealed	728.3	416.0	4.5	-0.8	0.1	0.0	0.0	0.0	0.0	0.0
Total - Licenses & Fees	892.5	893.9	950.8	962.7	1,000.5	1,045.6	992.4	954.0	1,151.4	1,126.6
Special Haul Permt	28.0	26.9	36.5	33.4	32.4	37.2	37.1	32.4	31.6	33.0
Reg. Othr States-IRP	87.0	95.7	96.1	122.6	122.0	138.6	138.8	154.9	173.3	156.1
Operators Licenses	61.5	54.5	76.2	71.4	69.7	67.6	71.5	45.8	80.4	90.7
Real ID	--	--	--	--	--	--	4.6	26.8	9.5	20.5
Vehic Reg. & Titling	687.9	686.0	727.8	720.4	757.6	775.6	730.4	746.8	854.2	829.3
Misc. Collections	28.1	30.9	14.1	14.9	18.8	26.6	9.9	-52.7	2.2	-3.0
Total - Other Motor Receipts	300.6	258.4	98.3	35.7	25.3	56.5	19.7	1.0	17.9	9.8
Fines, Pen., & Int.	29.9	5.6	1.0	2.7	2.8	4.1	0.9	-12.4	11.3	1.2
Misc.-Treasury	47.2	35.7	77.4	18.9	14.9	48.0	16.1	11.9	4.9	6.1
Other Miscellaneous	223.4	217.2	19.8	14.0	7.6	4.4	2.8	1.5	1.6	2.6

MOTOR LICENSE FUND

CASH COLLECTIONS (\$M)



FISCAL YEAR	LIQUID FUELS	LICENSES AND FEES	OTHER MOTOR
2002-03	1,105.5	828.8	64.5
2003-04	1,113.0	843.2	129.4
2004-05	1,159.9	876.9	120.1
2005-06	1,226.1	877.8	162.0
2006-07	1,255.4	870.0	165.4
2007-08	1,236.5	872.1	559.4
2008-09	1,163.2	883.8	509.7
2009-10	1,183.9	857.7	599.5
2010-11	1,218.6	891.6	411.1
2011-12	1,224.0	892.6	297.6
2012-13	1,223.1	892.5	300.6
2013-14	1,294.4	893.9	258.4
2014-15	1,562.4	950.8	98.3
2015-16	1,659.2	962.7	35.7
2016-17	1,732.7	1,000.5	25.3
2017-18	1,846.4	1,045.6	56.5
2018-19	1,837.2	992.4	19.7
2019-20	1,708.4	954.0	1.0
2020-21	1,656.4	1,151.4	17.9
2021-22	1,747.0	1,126.6	9.8

TAX RATE (\$ PER GALLON)

	GASOLINE	DIESEL
2002	0.266	0.318
2003	0.259	0.308
2004	0.262	0.312
2005	0.300	0.364
2006 THROUGH 2013	0.312	0.381
2014	0.407	0.510
2015	0.505	0.642
2016	0.503	0.640
2017	0.582	0.747
2018 THROUGH 2022	0.576	0.741

LIQUID FUELS TAXES

Act 89 of 2013 increased the oil company franchise tax rate over a four year window beginning in calendar year 2014 while eliminating the 12 cent flat tax on gasoline and diesel fuel.

LICENSES AND FEES

Act 89 of 2013 increased fees levied on vehicle registrations and operators licenses. Act 89 also redirected certain fees to the Public Transportation Trust Fund and the Multimodal Transportation Fund.

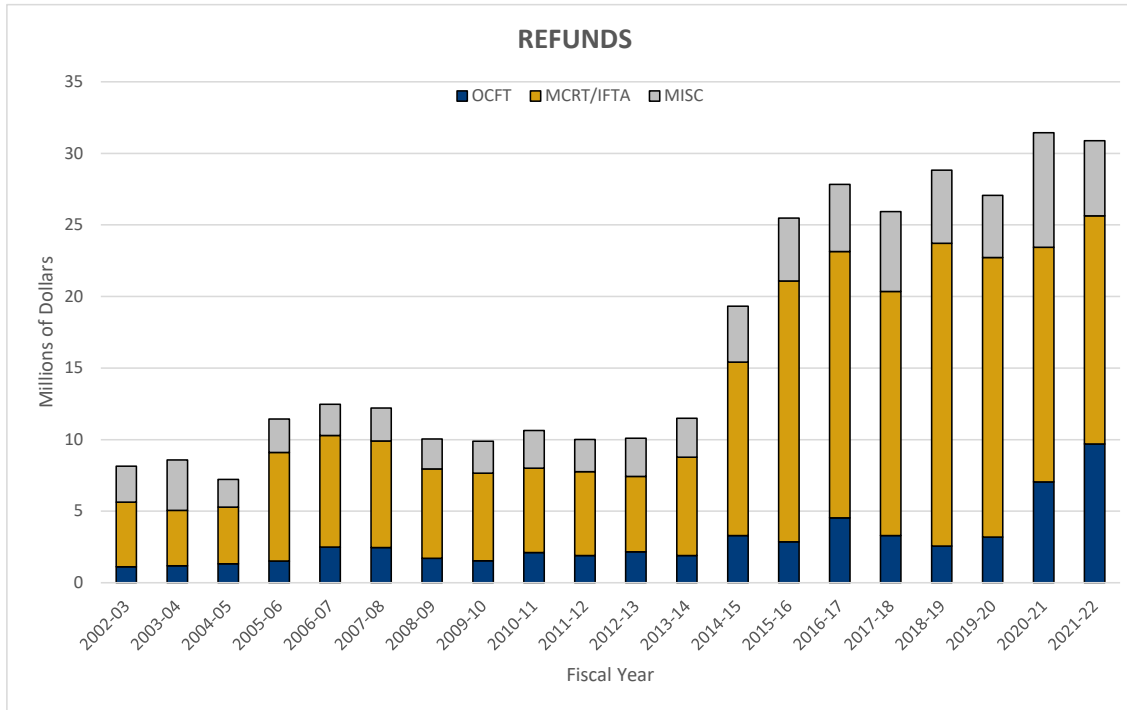
OTHER MOTOR RECEIPTS

Act 89 of 2013 redirected revenue from the Pennsylvania Turnpike to the Public Transportation Trust Fund and the Multimodal Transportation Fund starting in 2014. Other fees were also redirected to other funds.



MOTOR LICENSE FUND

REFUNDS BY TAX TYPE (\$M)



FISCAL YEAR	OCFT	MCRT/IFTA	MISC
2002-03	1.1	4.5	2.5
2003-04	1.2	3.9	3.5
2004-05	1.3	3.9	1.9
2005-06	1.5	7.6	2.3
2006-07	2.5	7.8	2.2
2007-08	2.5	7.5	2.3
2008-09	1.7	6.3	2.1
2009-10	1.5	6.1	2.2
2010-11	2.1	5.9	2.6
2011-12	1.9	5.9	2.2
2012-13	2.2	5.3	2.7
2013-14	1.9	6.9	2.7
2014-15	3.3	12.1	3.9
2015-16	2.9	18.2	4.4
2016-17	4.5	18.6	4.7
2017-18	3.3	17.1	5.6
2018-19	2.6	21.2	5.1
2019-20	3.2	19.5	4.4
2020-21	7.1	16.4	8.0
2021-22	9.7	15.9	5.2

NOTES

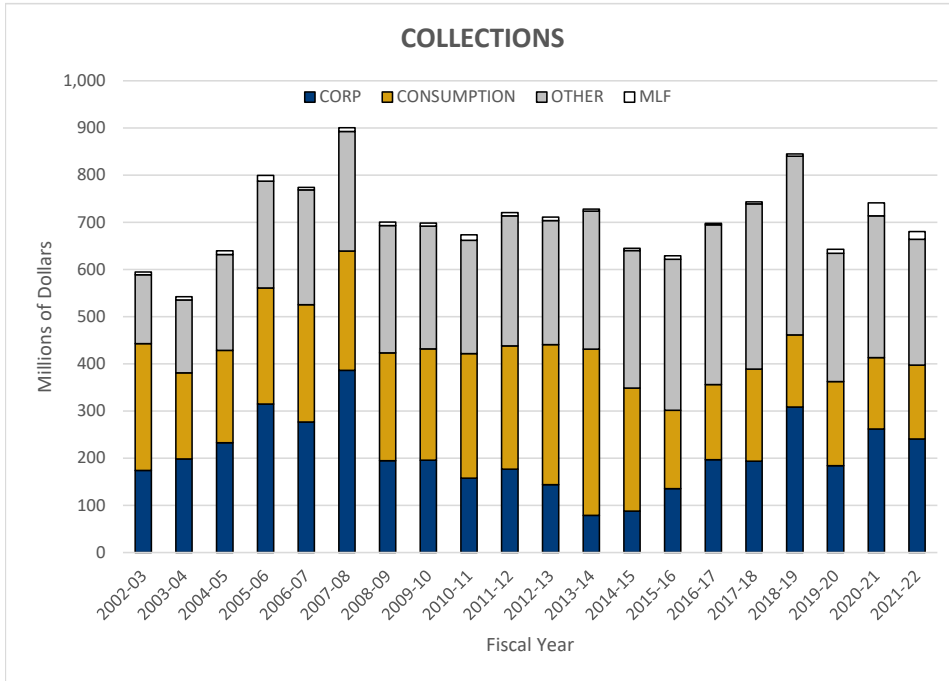
Refund numbers reflect amounts recorded by the Department of Revenue in the executive authorization of refunds. A significant increase in refunds is seen after the Act 89 of 2013 rate increase.

KEY

- OCFT - Oil Company Franchise Tax, which includes expired liquid fuels and fuels taxes.
- MCRT/IFTA - Motor Carrier Road Tax/IFTA.
- MISC - Includes refunds for truck refrigeration units, alternative fuels, and power take-offs.

DELINQUENT COLLECTIONS

COLLECTIONS BY TAX TYPE (\$M)



FISCAL YEAR	CORP	CONSUMPTION	OTHER	MLF	TOTAL
2002-03	174.2	268.5	146.4	5.6	594.7
2003-04	198.6	182.2	154.9	6.6	542.3
2004-05	233.0	195.8	203.0	8.1	639.9
2005-06	315.0	246.0	226.4	11.8	799.2
2006-07	276.5	249.0	243.3	5.5	774.3
2007-08	386.1	253.2	253.3	7.7	900.3
2008-09	194.8	228.3	269.9	7.3	700.3
2009-10	195.9	236.0	260.1	6.2	698.2
2010-11	157.9	264.0	240.1	11.3	673.3
2011-12	176.7	261.4	275.9	6.5	720.5
2012-13	143.7	296.8	263.2	7.5	711.2
2013-14	78.7	352.3	293.0	3.8	727.8
2014-15	88.0	260.8	291.7	4.7	645.2
2015-16	135.3	166.1	320.1	7.6	629.1
2016-17	196.6	159.4	338.9	2.9	697.7
2017-18	193.7	195.4	349.9	4.4	743.4
2018-19	308.7	152.7	378.6	4.9	844.9
2019-20	184.3	178.0	272.0	8.4	642.7
2020-21	261.9	151.4	300.2	27.4	741.0
2021-22	240.6	156.7	266.9	16.4	680.7

NOTES

Delinquent Collections are the result of audits, desk reviews, and adjustments completed by the Pennsylvania Department of Revenue.

Data may not match published delinquent collections reports due to rounding.

KEY

CORP - Corporation taxes

CONSUMPTION - Includes sales, use, cigarette, and other consumption taxes.

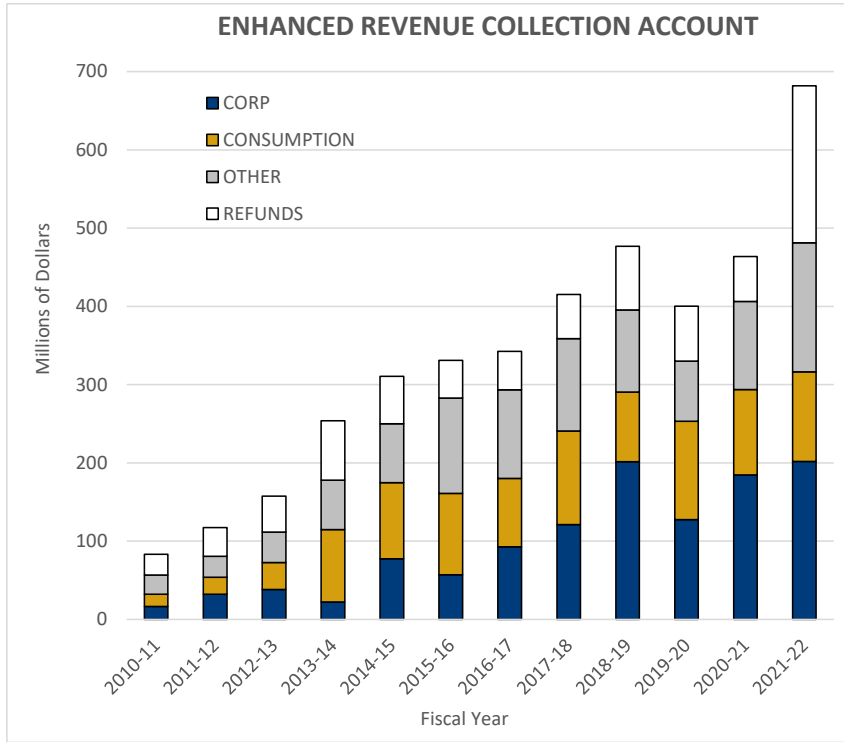
OTHER - Includes personal income, realty transfer, and inheritance taxes.

MLF - Includes liquid fuels, fuels, oil company franchise, and motor carrier road/IFTA taxes.



ENHANCED REVENUE COLLECTION ACCOUNT

COLLECTIONS BY TAX TYPE (\$M)



FISCAL YEAR	CORP	CONSUMPTION	OTHER	REFUNDS	TOTAL
2010-11	16.5	15.6	24.6	26.6	83.3
2011-12	32.3	21.5	27.0	36.4	117.2
2012-13	38.3	34.4	38.9	46.1	157.6
2013-14	22.2	92.7	63.2	75.8	253.9
2014-15	77.4	97.4	75.2	60.7	310.7
2015-16	57.1	103.9	121.8	48.2	330.9
2016-17	92.8	87.4	113.3	48.9	342.3
2017-18	121.1	119.7	118.1	56.2	415.1
2018-19	201.7	88.7	105.1	81.1	476.7
2019-20	127.7	125.5	77.0	70.0	400.1
2020-21	184.6	109.2	112.3	57.4	463.5
2021-22	201.7	114.5	165.0	200.6	681.8

FISCAL YEAR	APPROPRIATION
2010-11	4.3
2011-12	4.3
2012-13	10.0
2013-14	15.0
2014-15	25.0
2015-16	25.0
2016-17	25.0
2017-18	30.0
2018-19	30.0
2019-20	30.0
2020-21	30.0
2021-22	30.0

NOTES

Act 46 of 2010 created the Enhanced Revenue Collection Account (ERCA). Monies are appropriated to the department to expand tax return reviews and tax collection activities. ERCA funding has enabled the department to increase its scrutiny of returns requesting refunds as well as to initiate additional audits and enhanced compliance and collections activities.

ERCA collections are composed of delinquent collections resulting from projects funded by Act 46 of 2010 as well as refunds avoided or diminished by ERCA funded activities.

KEY

CORP - Corporation Taxes
 CONSUMPTION - Sales, use, cigarette, and other consumption taxes.
 OTHER - Personal income and inheritance taxes.
 REFUNDS - Represents refunds avoided.

