Pennsylvania sales-tax guide

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State: Pennsylvania
Agency: Pennsylvania Department of Revenue (PA DOR)
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Guide overview

1. Pennsylvania sales tax is administered by the Pennsylvania Department of Revenue (PA DOR). The PA DOR sets a single statewide base rate of 6% that applies to every taxable sale ship-to Pennsylvania, then layers local Sales & Use Tax (SUT) add-ons on top of that base in two specific jurisdictions: a 1% Allegheny County SUT add-on and a 2% Philadelphia SUT add-on — both collected and remitted on the same PA DOR return rather than as a separate local filing. The rate itself is published on the PA DOR's Sales and Use Tax overview page and the broader Pennsylvania tax-rates page; the Allegheny County + Philadelphia overlay is the only SUT overlay the PA DOR collects on the standard PA sales-tax return; no other county or municipality has its own SUT add-on tracked at the state level. So most Pennsylvania ship-to ZIP codes run 6% combined, Allegheny County (Pittsburgh and the rest of the county) ship-tos run 7% combined, and Philadelphia ship-tos run 8% combined. There is no county-by-county discretionary surtax to track and no per-municipality kicker — the only overlay the seller has to look up at the ship-to is whether that ship-to is in Allegheny County, in Philadelphia, or in the rest of the state. The narrower Vendor's Daily Gross (SDG) alternate-filing carve-out applies in a small number of Pennsylvania municipalities that expressly elect to impose an SDG to use in lieu of a local SUT; there is no separate PA DOR return for SDG collection layered on top of the 6% statewide base, but the SDG election can affect a seller's local filing cadence in those jurisdictions — operators with a Pennsylvania footprint should verify with the receiving municipality whether SDG or SUT applies at their destination ZIP code rather than assuming the SUT default.

2. Filing cadence is monthly on the 20th of the month following the reporting period for new and active dealer accounts, year-round, via the myPATH portal. The PA DOR reclassifies a low-liability account to semi-annual (and, below the next PA DOR threshold, quarterly) once the prior-12-month sales-tax liability drops below the PA DOR carve-out points — the monthly-vs-quarterly trigger mechanism is administered through the PA DOR's filing-cadence notice rather than auto-promoted on a single low-liability month, so the seller tracks the prior-12-month total before each reassessment window; accounts that cross back up are re-promoted to monthly on the next reassignment. Registered sellers must file the PA sales-tax return even on no-activity months — a zero-liability return is still required once the PA DOR Certificate of Registration has been issued, and a single missed no-activity return can move an account up the PA DOR audit-review list. The companion use-tax filing covers tangible personal property used or consumed in Pennsylvania where the seller did not collect at the point of sale; confusing the sales-side with the use-side filing is one of the most common operator mistakes because the sales-tax line and the use-tax line look identical in the PA DOR return but reflect different obligations. Pennsylvania participates in the Streamlined Sales and Use Tax Agreement (SSUTA), so multi-state registrants can use the SSUTA Central Registration process rather than filing state-by-state — the PA DOR honors SSUTA-issued registration certificates alongside Pennsylvania-only registration. The PA DOR assigns the filing cadence the registered seller should follow at registration time and reclassifies based on prior-12-month liability as the seller's volume shifts; the monthly-on-the-20th rhythm aligns cleanly with Georgia, North Carolina, Florida, and New Jersey for a multi-state operator.

3. On the economic-nexus side, Pennsylvania runs a single-prong economic-nexus test post-Wayfair v. South Dakota: the seller has nexus once $100,000 in gross receipts from Pennsylvania-bound sales is satisfied in the prior twelve-month period. There is no transaction-count alternative prong — $100K receipts alone triggers nexus — and no multi-year look-back: once nexus has been established, the seller is on the hook for

forward-going returns from the registration date forward, no retroactive multi-year assessment, and the threshold sits well below the $500K floor some other Wayfair states set. Pennsylvania's posting of the Wayfair economic-nexus test is the operative primary document for the registration trigger, and the broader Pennsylvania Sales and Use Tax overview page spells out the registration path. Crossing the $100K threshold triggers registration with the PA DOR via form PA-100 through the myPATH portal, and the Certificate of Registration is issued before the close of the month after crossing nexus. The single-prong $100K posture differs from Ohio (which enforces a four-year look-back and a slightly different cadence trigger) and from New Jersey (which carries a dual-prong $100K / 200-transaction trigger) and from New York (which carries a $500K + 100-transactions two-prong); the broader peer set of single-prong $100K states includes Georgia, North Carolina, Illinois, and Pennsylvania. Marketplace-facilitator collection in Pennsylvania is narrower than in some sibling states: a remote seller whose entire Pennsylvania business runs through an in-state marketplace facilitator is generally NOT required to register separately for those marketplace-channel transactions, but a remote seller who runs both a marketplace channel and a direct own-channel alongside it must still register a PA-100 and apply the PA DOR-published rate at the ship-to address on every direct sale — facilitator collection does not relieve the direct-channel owner of the direct-channel filing obligation. Pennsylvania is a destination-sourcing state: sales tax is collected at the rate in effect at the ship-to address, and origin-based rates do not apply.

4. Operator-persona exemption treatment in Pennsylvania is framed by operator type under the PA DOR's enumerated-list posture. Restaurants see PA-prepared food taxable on the full sales line (the PA DOR taxes most PA-prepared food sold for consumption on or off the premises at the 6% statewide base — operators remit on the full sales line rather than relying on an on-premises-vs-off-premises carve-out the way some sibling states provide) and most beverages sold alongside a prepared-food sale taxable at the same rate; alcoholic beverages sold for off-premises consumption are taxable as tangible personal property at the 6% statewide base (plus the Allegheny 1% SUT or Philadelphia 2% SUT where the ship-to sits in those jurisdictions). Agencies see most non-PPFS-enumerated professional services treated as non-taxable under the PA DOR's enumerated-list treatment, but production-of-tangible-personal-property work performed for a client is taxed at the production step — the agency operator producing TPP for a client remits on the production charge rather than treating the rolled-up agency fee as a non-taxable service under the broader non-PPFS rule. Service shops typically see installation labor non-taxable when the labor line is separately stated on the invoice — but parts sold in connection with the service are taxable at the parts line item, not at the labor line, so the operator has to split the invoice cleanly (separately stating labor from parts) to keep the labor non-taxable while charging the 6% statewide base + applicable SUT add-on on the parts line. Standard PA exemption categories include most unprepared groceries sold for home consumption, prescription drugs, most medical equipment and prosthetics, most clothing, manufacturing machinery and qualifying production-related tangible personal property with a REV-1220 exemption certificate on file, and occasional isolated sales not in the regular course of business with a REV-413 exemption certificate on file — PA expects the seller to capture the appropriate PA DOR exemption certificate at the point of sale rather than relying on the category alone, and a missing certificate on a claimed exempt sale is a common audit pull.

5. The companion hub at /guides/sales-tax-remittance-calendar lists every state's due date; this pillar pins down the Pennsylvania-specific rules so a Pennsylvania-only operator does not have to triangulate against the small-business pillar or the remittance calendar to figure out which day of the month the PA DOR expects the sales-tax return, when the Allegheny County 1% SUT and the Philadelphia 2% SUT layered add-ons apply, where the single-prong $100K economic-nexus threshold sits relative to the marketplace-facilitator carve-out, how the REV-1220 / REV-413 exemption-certificate series work for manufacturing-machinery and intermittent-isolated-sale exempt sales, or how the operator-persona exemption treatment (PA-prepared food + most beverages on the full sales line for restaurants; production-of-TPP work taxed at the production step for agencies; installation labor separately stated from parts for service shops) fits under the 6% statewide base + SUT add-on posture. Source citations: every substantive claim links back to a Pennsylvania Department of Revenue primary document used in the Pennsylvania Sales Tax Brief — the PA DOR Sales and Use Tax overview, the PA DOR Pennsylvania tax rates page, the PA DOR Wayfair economic-nexus

notice, the PA DOR marketplace-facilitator notice, the PA DOR Sales and Use Tax forms page (REV-1220, REV-413), the PA DOR myPATH portal, and the PA DOR filing-cadence notice — so a Pennsylvania-only operator can audit each citation back to the primary source without leaving the PA DOR site.

6. The PA DOR's tangible-personal-property (TPP) vs. real-property line drives construction, software, and restaurant audit exposure in Pennsylvania and sits at the heart of how the PA DOR walks a sales-line-vs-non-sales-line split across envelopes. Software delivered electronically falls outside the sales-and-use-tax base under the PA DOR's enumerated-list posture — pure data delivery, SaaS subscriptions, and hosted-software access are not taxed at the 6% statewide base + applicable SUT add-on because the PA DOR treats them as non-TPP transfers in the enumerated-list treatment; canned or packaged software delivered on a tangible medium (a license sold with a physical disk the buyer takes receipt of, a custom-programmed delivered package the PA DOR treats as TPP-at-delivery) is taxed at the 6% statewide base + applicable SUT add-on because the canned-medium delivery crosses the TPP-at-receipt boundary the PA DOR administers. Construction and contractor work sees the boundary through the fabrication-vs-install axis: the fabrication line that stays as TPP at install (a removable fixture, equipment, parts, anything the buyer's ship-to receives as TPP rather than as part of real property) is taxed at the 6% statewide base + applicable SUT add-on under the PA DOR's TPP-at-sale treatment; the install line that becomes part of real property (a build-out, a permanent install, anything the receiving jurisdiction treats as part of a structure) falls under the PA DOR's contractor / use-tax framing rather than the customer-side sales line — the contractor-buyer pays use tax on the self-consumed fabrication rather than the contractor collecting sales tax from the customer. Restaurant operators see the boundary at the prepared-food / unenumerated-service axis: PA-prepared food + most beverages sold in connection with a prepared-food sale taxable on the full sales line at the 6% statewide base + applicable SUT add-on; catering labor separately stated from PA-prepared food non-taxable when separately stated; alcoholic beverages sold for on-premises consumption carry the PA DOR's separate Pennsylvania Liquor Control Board (PLCB) overlay layered on top of the 6% statewide base (the PLCB is the body that administers Pennsylvania's alcohol-control framework, separate from the PA DOR's sales-and-use-tax line, so the on-premises alcoholic-beverage sale stacks the PLCB posture on the sales-line sales tax). Audit pull both ways: under-collection on a TPP-at-sale line (a parts-counter sale missing the REV-1220 in a manufacturing-machinery case, a contractor-buyer resale missing a REV-1220 for parts going into a real-property install) and over-collection on a labor line the PA DOR treats as non-taxable separately-stated service are both PA DOR audit pulls. Source citations: PA DOR — Sales and Use Tax overview, PA DOR — Sales and Use Tax forms page (REV-1220 / REV-413), and PA DOR — Pennsylvania tax rates page.

Frequently asked questions

1. What is Pennsylvania's combined sales tax rate at the ship-to, and how do the Allegheny County and Philadelphia SUT add-ons stack on top of the 6% base?
Pennsylvania runs a 6% statewide base rate administered by the Pennsylvania Department of Revenue (PA DOR). On top of that base, the PA DOR layers two local Sales & Use Tax (SUT) add-ons: a 1% Allegheny County SUT add-on (covering Pittsburgh and the rest of the county, ~7% combined at the ship-to) and a 2% Philadelphia SUT add-on (covering the entire city of Philadelphia, ~8% combined at the ship-to). The rate base and overlay structure are published on the PA DOR — Sales and Use Tax overview and on the broader PA DOR Pennsylvania tax rates page. The rest of Pennsylvania runs the 6% statewide base alone (~6% combined at the ship-to). There is no county-by-county discretionary surtax to track and no per-municipality overlay layered on top of the Allegheny / Philadelphia SUT — the ship-to ZIP either is in Allegheny County, is in Philadelphia, or is somewhere else in Pennsylvania, and that single lookup determines whether the seller collects 6%, 7%, or 8%. Both SUT add-ons are collected and remitted on the same PA DOR monthly sales-tax return via the PA DOR myPATH portal — Philadelphia does not require a separate local filing, the PA DOR handles the 2% Philadelphia SUT as a line item on the standard return. The narrower Vendor's Daily Gross (SDG) alternate-filing carve-out applies in a small number of Pennsylvania municipalities; there is no separate PA DOR return for SDG, but the SDG election can affect the local filing cadence for sellers with a

destination ZIP in those municipalities — operators should verify with the receiving municipality whether SDG or SUT applies at their destination.

2. How often does Pennsylvania require sales tax filings with the PA DOR, and what is the monthly-vs-quarterly reclassification trigger for low-liability accounts?
Most Pennsylvania sellers file monthly through the PA DOR on the 20th of the month following the reporting period via the PA DOR myPATH portal — for example, the September return is due October 20 — administered through the PA DOR's monthly-on-the-20th remittance calendar. The PA DOR reclassifies a low-liability account to semi-annual (and, below the next PA DOR threshold, quarterly) once the prior-12-month sales-tax liability drops below the PA DOR carve-out points — the monthly-vs-quarterly trigger is administered through the PA DOR filing-cadence notice rather than auto-promoted on a single low-liability month, so the seller tracks the prior-12-month total before each reassessment window; accounts that cross back up are re-promoted to monthly on the next reassignment. Registered sellers must file the PA sales-tax return even on no-activity months — a zero-liability return is still required once the PA DOR Certificate of Registration has been issued, and a single missed no-activity return can move an account up the PA DOR audit-review list. The companion use-tax return covers tangible personal property used or consumed in Pennsylvania where the seller did not collect at the point of sale; confusing the sales-side with the use-side filing is a common operator mistake because the two lines look identical in the PA DOR return but reflect different obligations. Pennsylvania participates in the Streamlined Sales and Use Tax Agreement (SSUTA), so multi-state registrants can use the SSUTA Central Registration process rather than filing state-by-state — the PA DOR honors SSUTA-issued registration certificates alongside Pennsylvania-only registration. The PA DOR assigns the filing cadence the registered seller should follow at registration time and reclassifies based on prior-12-month liability as the seller's volume shifts; the monthly-on-the-20th rhythm aligns cleanly with Georgia's monthly-on-the-20th and North Carolina's monthly-on-the-20th rhythm for a multi-state operator.

3. When does a business need to register for Pennsylvania sales tax with the PA DOR, and how do marketplace facilitators + the single-prong $100K economic-nexus threshold interact with it?
Pennsylvania's economic-nexus threshold is a single-prong test post-Wayfair v. South Dakota: the seller has nexus once $100,000 in gross receipts from Pennsylvania-bound sales is satisfied in the prior twelve-month period. There is no transaction-count alternative prong — $100K receipts alone triggers nexus — and no multi-year look-back: once nexus is established, the seller is on the hook for forward-going returns from the registration date forward rather than a multi-year retrospective assessment. The threshold and the post-Wayfair posture the PA DOR enforces are published in the PA DOR — Wayfair economic-nexus notice and walked through on the PA DOR — Sales and Use Tax overview. Crossing the $100K threshold triggers registration with the PA DOR via form PA-100 through the myPATH portal and a Certificate of Registration before the close of the month after crossing nexus. Pennsylvania differs from Ohio (which enforces a four-year look-back once nexus is established) and from New Jersey (which carries a dual-prong $100K / 200-transaction trigger) and from New York (which carries a $500K + 100-transactions two-prong); the broader peer set of single-prong $100K states includes Georgia, North Carolina, Illinois, and Pennsylvania. Marketplace-facilitator collection in Pennsylvania is narrower than in some sibling states: a remote seller whose entire Pennsylvania business runs through an in-state marketplace facilitator is generally NOT required to register separately for those marketplace-channel transactions, but a remote seller who runs both a marketplace channel and a direct own-channel alongside it must still register a PA-100 and apply the rate at the ship-to address on every direct sale — facilitator collection does not relieve the direct-channel owner of the direct-channel filing obligation. The marketplace-facilitator posture is administered through the PA DOR — Marketplace Facilitator notice. Pennsylvania is a destination-sourcing state: the ship-to ZIP determines whether the 6% statewide base + 1% Allegheny SUT, the 6% statewide base + 2% Philadelphia SUT, or the 6% statewide base alone applies, and origin-based rates do not apply.

4. What are the common operator pitfalls with Pennsylvania sales tax, and how do the REV-1220 / REV-413 exemption-certificate series and the operator-persona exemptions fit in?
Late filings under the PA DOR carry a penalty plus interest, both compounding against the unpaid balance; a

single missed monthly return can quickly double the original liability when the late-filing penalty stacks on top of the interest, and skipped no-activity returns can move an account up the PA DOR audit-review list. The five most common operator pitfalls: confusing Philadelphia's SUT-on-the-same-return arrangement with a separate local filing that does not exist (the 2% Philadelphia SUT is captured as a line item on the standard PA DOR return, so a separate Philadelphia-only local return is double-filing on the 2%); missing the 1% Allegheny County SUT add-on at Pittsburgh-ship-to (a Pittsburgh destination carries a 1% Allegheny SUT on top of the 6% statewide base for 7% combined — applying only the 6% statewide base on Pittsburgh shipments under-collects by 1¢ on the dollar and is a common audit pull); confusing the sales-tax return with the use-tax return (the sales-side is collected at the point of sale and remitted on the standard return, the use-side is self-assessed on stored or consumed items and reported on the same return but on a separate line); missing the REV-1220 / REV-413 exemption-certificate series on qualifying manufacturing-machinery and intermittent-isolated-sale exempt sales (PA expects the seller to capture a REV-1220 at the point of sale for manufacturing machinery and qualifying production-related tangible personal property, and a REV-413 for intermittent isolated sales not in the regular course of business — exemption claims without a corresponding certificate on file are a common audit pull); and skipping the no-activity return once registered. Standard PA exemption categories include most unprepared groceries for home consumption, prescription drugs, most medical equipment and prosthetics, most clothing, manufacturing machinery and qualifying production-related tangible personal property with a REV-1220 certificate on file, and occasional isolated sales not in the regular course of business with a REV-413 on file. Operator-persona exemptions walk a similar line under the PA DOR's enumerated-list posture: restaurants see PA-prepared food + most beverages taxable on the full sales line (no on-premises-vs-off-premises carve-out the way some sibling states provide); agencies see most non-PPFS-enumerated professional services non-taxable but production-of-TPP work taxed at the production step; service shops see installation labor typically non-taxable when separately stated on the invoice but parts sold with the service taxable at the parts line item — across all three personas the operator has to keep the labor and the parts on separate invoice lines to keep the labor non-taxable while charging the 6% statewide base + applicable SUT add-on on the parts line.

5. Which REV-1220 / REV-413 Pennsylvania Department of Revenue exemption certificates apply to manufacturing machinery and intermittent isolated sales, and when do they replace the standard exemption categories?

The PA DOR's Sales and Use Tax exemption-certificate series sits on the PA DOR Sales and Use Tax forms page. Two specific certificates come up most often for Pennsylvania-only operators: the REV-1220 exemption certificate, which the seller captures at the point of sale when the buyer is purchasing manufacturing machinery, equipment, or qualifying production-related tangible personal property used directly in manufacturing operations (the seller keeps the certificate on file and the underlying transaction is exempt from the 6% statewide base + applicable SUT add-on, so missing the REV-1220 in a legitimate manufacturing-machinery sale is an under-collection); and the REV-413 exemption certificate, which the seller captures when the sale is an intermittent isolated sale not in the regular course of business (an off-the-ledger sale that doesn't fit the seller's typical business line, such as a retailer clearing a piece of equipment that isn't part of the retailer's normal inventory) — the REV-413 is the certificate the PA DOR expects when claiming the occasional isolated-sale exemption rather than the broad manufacturing-machinery exemption. Both certificates replace, for that specific transaction, the standard exemption categories (most unprepared groceries for home consumption, prescription drugs, most medical equipment and prosthetics, most clothing) which the PA DOR treats as category-level exemptions rather than certificate-driven exemptions; for the REV-1220 / REV-413 series the seller must capture the certificate at the point of sale, keep the executed certificate on file, and the absence of a certificate on a claimed exempt sale is a common audit pull — the documented Pennsylvania-specific exemption posture is walked through on the PA DOR — Sales and Use Tax overview and on the Pennsylvania Sales Tax Brief the pillar cites throughout.

6. How does the PA DOR's tangible-personal-property vs. real-property line drive construction, software, and restaurant audit exposure in Pennsylvania, and what sales tax does a contractor, software publisher, or restaurant apply on each line?

The PA DOR's tangible-personal-property (TPP) vs. real-property boundary is the line on which construction, software, and restaurant audit exposure sits in Pennsylvania. For software, the PA DOR's enumerated-list posture treats software delivered electronically (pure data delivery, hosted SaaS subscriptions, remote-cloud access on a subscription basis) as falling outside the sales-and-use-tax base — no 6% statewide base + applicable SUT add-on is applied because the transfer is not a TPP-at-receipt transfer; canned or packaged software delivered on a tangible medium (the physical disk the buyer takes receipt of, the custom-programmed delivered package the PA DOR treats as TPP-at-delivery) is taxed at the 6% statewide base + applicable SUT add-on because the canned-medium delivery crosses the TPP-at-receipt boundary. For construction and contractor work, the fabrication line that stays TPP at install (a removable fixture, equipment, parts the buyer's ship-to receives as TPP rather than as part of real property) is taxed at the 6% statewide base + applicable SUT add-on under the PA DOR's TPP-at-sale treatment; the install that becomes part of real property (a build-out, a permanent install, anything the receiving jurisdiction treats as part of a structure) falls under the PA DOR's contractor / use-tax framing rather than the customer-side sales line — the contractor-buyer pays use tax on the self-consumed fabrication rather than the contractor collecting sales tax from the customer. For restaurant operators, the boundary sits at the prepared-food / unenumerated-service axis: PA-prepared food + most beverages sold in connection with a prepared-food sale taxable on the full sales line at the 6% statewide base + applicable SUT add-on; catering labor separately stated from PA-prepared food non-taxable when separately stated; alcoholic beverages sold for on-premises consumption carry the PA DOR's separate Pennsylvania Liquor Control Board (PLCB) overlay layered on top of the 6% statewide base at the ship-to ZIP (the PLCB is the body that administers Pennsylvania's alcohol-control framework separately from the PA DOR's sales-and-use-tax line). Audit pull both ways: under-collection on a TPP-at-sale line (a parts-counter sale missing the REV-1220 in a manufacturing-machinery case, a contractor-buyer resale missing a REV-1220 for parts going into a real-property install) and over-collection on a labor line the PA DOR treats as non-taxable separately-stated service are both PA DOR audit pulls. Source citations: PA DOR — Sales and Use Tax overview, PA DOR — Sales and Use Tax forms page (REV-1220 / REV-413), and PA DOR — Pennsylvania tax rates page.

Official PA DOR sources: Sales and Use Tax overview: https://www.revenue.pa.gov/TaxTypes/SUT/Pages/default.aspx | Pennsylvania tax rates: https://www.revenue.pa.gov/GeneralInformation/TaxationandLegal/Pages/Tax-Rates.aspx | Wayfair economic-nexus notice: https://www.revenue.pa.gov/GeneralInformation/Newsroom/Pages/Wayfair-Sales-Tax-Nexus.aspx | Marketplace facilitator notice: https://www.revenue.pa.gov/GeneralInformation/Newsroom/Pages/Marketplace-Facilitator.aspx | Sales and Use Tax forms: https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Forms.aspx | myPATH portal: https://www.revenue.pa.gov/OnlineServices/Pages/Mypath.aspx | Filing-frequency notice: https://www.revenue.pa.gov/GeneralInformation/Newsroom/Pages/Filing-Frequency.aspx

Reference only. Pennsylvania rates, nexus rules, filing assignments, exemptions, penalties, and source URLs can change. Confirm current PA DOR requirements before collecting or filing.