



# Pennsylvania sales tax guide

## **Standard rate**

The standard sales tax rate in Pennsylvania for 2024 is 6%.

## **Reduced rate**

There is no reduced rate for sales tax in Pennsylvania.

## **Who is obliged to register sales tax in Pennsylvania**

All marketplace facilitators and online sellers who maintain a place of business by having an economic presence must now register, collect and remit Pennsylvania sales tax starting July 1, 2019.

## **Threshold**

The amount of gross sales proceeds is \$100,000 or more.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

## **Online Marketplaces**

The facilitator directly or indirectly collects the payment from the customer and transmits the cost to the marketplace seller.

## **Sales tax payment and filing date**

Sellers whose actual tax liability is less than \$25,000, but greater than \$600 per quarter, must file monthly. Monthly returns must be sent on the 20th day of the month following the end of each calendar month.

A remote seller whose actual tax liability is less than \$600 per quarter, but greater than \$300 annually, must file quarterly. Quarterly returns must be sent before the 20th day of the month following the end of each calendar quarter.

The remote seller's entire actual tax liability is \$300 or less annually and must file semi-annually. Half-year returns are due on August 20th for the January to June period and February 20th for the July to December period.

A seller is liable for reporting tax returns and remitting taxes covering the period in which either a taxable supply was made.

## **Penalty and interest**

If a return is not filed by its due date, there is an additional penalty of 5% of the tax due for each month or fraction of a month a proper return for the period remains unfiled, but no more than 25% of the amount of tax for the period. The penalty must not be less than \$2.

## **Discount**

The vendor discount for licensees for in-time filed returns and payments is limited to the lesser of \$25 or 1% of the tax collected for a monthly filer, \$75 or 1% of the tax collected for a quarterly filer, and \$150 or 1% of the tax collected for a half-year filer.



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