



**Variations From 1% Local Transfer Tax**

*As of January 5, 2022*

Pennsylvania imposes a realty transfer tax on every deed which is presented for recording based on the total amount of actual consideration. Usually, the transfer tax collected is a total rate of 2% of the actual consideration paid: 1% transfer tax goes to PA and the other 1% goes to the local governments. In some Counties, there are local governments that increase or decrease the local portion of the transfer tax to a percentage other than 1%, while the PA 1% portion remains the same. This chart highlights the local governments where some amount other than 1% transfer tax is imposed, and in all of these cases, you will still need to collect the additional 1% for PA. All other areas not mentioned below will simply charge the usual 1% local tax portion. Please note that transfer tax law in PA is very complex. This chart is not a summary of the extensive state and local laws, regulations, letter rulings and other guidance available. You should always assume that transfer tax is due on real estate transactions. The parties to the transaction should seek the advice of their own attorneys whenever they want to consider other legal options.

**Add 1% for the state to the amounts below.**

**Allegheny County**

Bellevue Boro	1.5%
Bethel Park Municipality	1.5%
Greentree Boro	1.5%
Hampton Twp.	1.5%
McCandless Twp.	1.5%
McKeesport City	2%
Monroeville Municipality	1.5%
Mt. Lebanon Municipality	1.5%
Mt. Oliver Boro	2%
O'Hara Twp.	1.5%
Penn Hill Municipality	2%
Pine Twp.	1.5%
Pittsburgh, City of / Pittsburgh School District	4%
Pittsburgh, City of / Baldwin - Whitehall School District	3.5%
Upper St. Clair Twp.	1.5%
West Deer Twp.	1.5%
Whitehall Boro	1.25%

**Berks County**

Reading, City of	4.0%
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**Centre County**

Ferguson Twp.	1.75%
State College Boro	2%
Taylor Twp.	0.5%

**Chester County**

Coatesville, City of	2%
Malvern Boro	1.5%
Tredyffrin Twp.	1.5%

**Clinton County**

Colebrook Twp.	0.5%
East Keating Twp.	0.5%

**Delaware County**

Radnor Twp.	1.5%
Upper Darby Twp.	1.5%
Upper Providence Twp.	2%

**Erie County**

Edinboro Borough	1.5%
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**Lackawanna County**

Scranton, City of	2.7%
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**Luzerne County**

Kingston Boro	1.5%
Wilkes Barre, City of	2.5%
Pittston, City of	2.25%

**Mercer County**

Farrell, City of	2%
Hermitage, City of	2%
Sharon, City of	2%
Greenville Boro	1.5%

**Philadelphia County**

Philadelphia, City of	3.278%
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**Somerset County**

Wellersburg Boro	0.5%
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**Washington County**

Peters Township	1.5%
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**Westmoreland County**

Greensburg, City of	1.5%
Murrysville Municipality	1.5%