

**Solution-focused, not political.** We're all Philadelphians solving a problem together.

**The problem is in the system, not individuals.** No blame, no shame. The system was designed for a different economy.

**Shepherd mindset.** Shepherds focus on solutions with love. Be the shepherd when advocating for LIFT. In the room with us? Share your fear, uncertainty, and doubt—we'll help you through it.

## The Problem

For 10 years, Philadelphia's smallest businesses had a shield from BIRT (Business Income and Receipts Tax)—letting them start, grow, and support their families. **In 2026, that shield is gone.**

If in **2025** you earned **\$50,000** and you are a:

Laborer (Independent Contractor)

Individual Enterprise

Family Enterprise

Starting in April 2026, your Philadelphia tax bill will increase by:

**+\$1,208** ~~—~~ **+\$3,746**

That's between 1 and 3 months' rent for many Philadelphians who simply can't afford it.



Calculate Yours Instantly

[liftphilly.org/calculator](https://liftphilly.org/calculator)

**85%**

of all city businesses

That includes 122,000 Philadelphians who own and operate single-owner entities: contractors, freelancers, gig workers, nurses, barbers, food truck vendors, artists, retailers, and more.

## The Solution: The LIFT Act

Pioneering legislation introduced in November 2025 by Councilman Mike Driscoll, the LIFT Act fixes the system instead of patching it by acknowledging a **tax class that already exists** but is unrecognized by current BIRT law.

This class includes Laborers (Independent Contractors), and any individual or family enterprises with an individual owner (including those with employees).



Meets PA Constitution's Uniformity Clause requirements. Confirmed by Philadelphia Law Dept.

### What the LIFT Act Enables

- ✓ City Council and the Mayor can legally remove BIRT for the LIFT class\* completely
- ✓ NPT tax remains, ensuring fair taxation instead of the current double-taxation structure
- ✓ Keeps money in local neighborhoods—every dollar retained turns into \$3+ in local spending

**Result for an individual or family earning \$50K: completely eliminates the surprise tax increase**

*\*LIFT class includes Laborers (Independent Contractors), and any individual or family enterprises with an individual owner (including those with employees).*

### 1 Calculate Your Increase Before Filing

Use the calculator at [liftphilly.org/calculator](https://liftphilly.org/calculator) to see your tax increase, then share it with your professional network so they can calculate theirs.



Calculate Yours Instantly  
[liftphilly.org/calculator](https://liftphilly.org/calculator)

### 2 Start Conversations

Ask 3-5 solopreneurs you know:

*"If you had to pay 1-3 months extra rent in taxes in 2026 and beyond, how would that affect your ability to care for yourself, your family, and your community?"*

Then listen. Report back what you hear.

### 3 Help Us Reach the Whole City

Share this information with your friends & trusted community leaders, and help us grow our network of networks.

Know someone who can help spread the word through your community, share their experiences as a small business owner, or both? We're looking for both formal leaders and informal connectors.

### 4 Identify Testimony Voices

We're building a coalition that reflects all of Philadelphia—every zip code, every background, every identity. Help us find powerful voices from:

- Arts & Culture
- Barbers & Hair Stylists
- Business Associations & Districts
- Childcare providers
- Community Health/Orgs
- Construction/trades
- Creative (music, film, photo)
- Education & Tutoring
- Events & Tourism
- Finance & Money
- Fitness & Wellness
- Food/hospitality
- Healthcare
- Home Services
- Legal solo practitioners
- Media & Journalism
- Pet Services
- Professional Services
- Real Estate & Development
- Reentry entrepreneurs
- Style & Fashion
- Tech & Innovation
- Transportation/rideshare
- **and your industry or category, too!**

### Bill Status and Expected Timeline

- Bill introduced November 20, 2025 by Councilman Mike Driscoll
- Council President drafted bill and provided technical support for Fiscal Analysis
- Multiple council members engaged
- Finance Committee hearings expected: Late January / Early February 2026



Join the Coalition  
[liftphilly.org](https://liftphilly.org)

Take this sheet. Try the conversation. Calculate your impact. Join the coalition.

[contact@liftphilly.org](mailto:contact@liftphilly.org)

This resource is not intended to be legal advice and your legal and tax advisors should be consulted.  
The LIFT class does not include S-Corp and C-Corp entities.