

Interest Rate and Calculation Method for Title 72 Taxes Due After Jan. 1, 1982

REV-1611 (AD+) 12-23

The PA Department of Revenue will calculate daily interest on taxes due the commonwealth using an annual interest rate, which varies by calendar year. The following interest rates are applied on any outstanding tax balance originally due on or after Jan. 1, 1982, and on delinquent taxes originally due during the years indicated below:

CALENDAR YEAR	INTEREST RATE	DAILY RATE	CHARGED FROM
2024	8%	0.000219	1/1/24 - 12/31/24
2023	7%	0.000192	1/1/23 - 12/31/23
2021 - 2022	3%	0.000082	1/1/21 - 12/31/22
2020	5%	0.000137	1/1/20 - 12/31/20
2019	6%	0.000164	1/1/19 - 12/31/19
2017 - 2018	4%	0.000110	1/1/17 - 12/31/18
2011 - 2016	3%	0.000082	1/1/11 - 12/31/16
2010	4%	0.000110	1/1/10 - 12/31/10
2009	5%	0.000137	1/1/09 - 12/31/09
2008	7%	0.000192	1/1/08 - 12/31/08
2007	8%	0.000219	1/1/07 - 12/31/07
2006	7%	0.000192	1/1/06 - 12/31/06
2005	5%	0.000137	1/1/05 - 12/31/05
2004	4%	0.000110	1/1/04 - 12/31/04
2003	5%	0.000137	1/1/03 - 12/31/03
2002	6%	0.000164	1/1/02 - 12/31/02
2001	9%	0.000247	1/1/01 - 12/31/01
2000	8%	0.000219	1/1/00 - 12/31/00
1999	7%	0.000192	1/1/99 - 12/31/99
1995 - 1998	9%	0.000247	1/1/95 - 12/31/98
1993 - 1994	7%	0.000192	1/1/93 - 12/31/94
1992	9%	0.000247	1/1/92 - 12/31/92
1988 - 1991	11%	0.000301	1/1/88 - 12/31/91
1987	9%	0.000247	1/1/87 - 12/31/87
1986	10%	0.000274	1/1/86 - 12/31/86
1985	13%	0.000356	1/1/85 - 12/31/85
1984	11%	0.000301	1/1/84 - 12/31/84
1983	16%	0.000438	1/1/83 - 12/31/83
1982	20%	0.000548	1/1/82 - 12/31/82

Interest is calculated on a daily basis using the following formula:

$$\text{INTEREST} = \text{LATE OR UNPAID TAX} \times \text{NUMBER OF DAYS} \times \text{APPLICABLE DAILY INTEREST RATE}$$

Outstanding taxes due on or before Dec. 31, 1981, will bear interest at the old rates and using the old calculation methods governed by individual laws and regulations for each of the various taxes. Motor and Alternative Fuel Taxes are statutorily administered by Title 75, the PA Vehicle Code; interest rates for these tax types are available upon request.