

PREP Process

Business	Non-Profit	Corporate Funder	Individual
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Apply	Apply	Apply	
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Sign Agreement	Sign Agreement	Sign Agreement	Sign Agreement
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Receive a Charitable Donation	Make a Charitable Donation		
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Hire	Hire		Begin Work
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Request Tax Credit	Request Tax Credit		
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Steps

For any business that could potentially want to request a tax credit against its business privilege tax through PREP, fulfills the eligibility requirements or has an interest in hiring ex-offenders, it is recommended it complete an application, and if approved, enter into an Agreement with the Revenue Department.

To be eligible to receive a tax credit through PREP a business must have no outstanding tax delinquencies with the City of Philadelphia. To see if any delinquencies exist please contact the Philadelphia Revenue Department at 215-686-6600 or visit the Business and Earnings Tax Unit located at Lower Level, Municipal Services Building.

Step 1: Complete Application

- Applications are available at www.phila.gov/Reentry and www.phila.gov/Revenue.
- Download application and complete in its entirety attaching all required documents.
- Submit application to the Philadelphia Revenue Department.

Step 2: Sign Agreement with Revenue Department

- Approved applications receive 2 copies of the Agreement in the mail.
- Sign and return copies of the Agreement.
- Copy of fully executed Agreement sent in the mail.

Step 3: NA

Steps

Step 4: Hire

- Requests potential employee(s) from R.I.S.E., or partner(s).
- Go through the hiring process.
- Verifies with R.I.S.E. individual(s) has a signed Agreement with R.I.S.E.
- Meets all the hours, wage and length of employment requirements.
- Employee(s) begins employment.

Step 5: Request Tax Credit

- If still meets all the eligibility requirements outlined to receive the tax credit through PREP, complete application for receipt of tax credit through PREP. Applications are found at www.phila.gov/Reentry and www.phila.gov/Revenue.
- Download application and complete in its entirety attaching all required documents.
- Submit application to the Philadelphia Revenue Department.
- Approved applications receive tax certificate in the mail.
- Submit tax certificate for credit to be issued.

Qualifications

- Have no outstanding tax delinquencies with the City of Philadelphia.
- Commit to maintaining operations in the City of Philadelphia for 5 years from the date of the Agreement. Should the business not maintain operations in the City of Philadelphia for 5 years following an Agreement with the Revenue Department the tax credits it received must be repaid.
- Submit a completed application to the Revenue Department and be approved.
- Execute an Agreement with the Revenue Department.
- Hire an individual(s) who has an Agreement with R.I.S.E. in a full-time position working at least 37 and 1/2 hours a week or in a part-time position working at least 20 hours a week, but no more than 37 and 1/2 hours.
- Provide the employee(s) with the same compensation and fringe benefits offered to a comparable position. If no comparable position exists then provide the employee(s) with an hourly rate of at least 150% above federal minimum wage plus fringe benefits.
- The employee(s) to be hired is not displacing another employee(s) of the business, and that the primary reason for such displacement is to obtain a tax credit through PREP.
- Employee must be employed for at least a 6 month period.
- Notify the Revenue Department within 1 week after employee(s) is no longer employed by the business, which shall include an explanation of the termination.
- Request a maximum amount of \$30,000 in tax credits against the business privilege tax for any 1 employee over all tax years and \$15,000 for any 1 part-time employee.

Information

The full Guide to PREP
and all applications can
be found at
www.phila.gov/reentry

For additional
information or questions
feel free to contact:

Keri Salerno
215-683-3380 or
Keri.Salerno@phila.gov

The Philadelphia Reentry Employment Program

PREP

Information
for
Businesses

Integrating ex-offenders into the workforce is a key element of growing the region's economy, making Philadelphia a safer city, reducing area poverty levels and inspiring prosperity.