

Opening a Coffee Shop in Philadelphia: Licenses, Permits, and Regulations (2025)

Launching a coffee shop in Philadelphia (whether dine-in, takeout, or mobile) involves compliance with numerous local and state requirements. Below is a comprehensive breakdown of the necessary licenses, permits, and regulations, organized by category, with an emphasis on official City of Philadelphia and Commonwealth of Pennsylvania guidelines.

Business Licenses and Permits Required

City of Philadelphia – General Business Licenses:

- **Commercial Activity License (CAL):** All businesses operating in Philadelphia must obtain a Commercial Activity License (also called an Activity License). This is a general city business license (registration) required citywide phila.govbusiness.phila.gov. The CAL is typically free but mandatory for legal operation.
- **Business Income and Receipts Tax (BIRT) Registration:** Every entity doing business in Philadelphia must register for a BIRT ID and file annual BIRT tax returns, even if no profit is earned phila.govbusiness.phila.gov. (Philadelphia's BIRT is the city business tax system.) You'll need to be current on all city taxes before other licenses are issued phila.gov.

City of Philadelphia – Food Establishment Licenses:

- **Food Preparation & Serving License (Stationary):** Required to operate any establishment that *prepares or serves food* to the public on-site phila.gov. This license applies to restaurants, cafés, bars, delis, coffee shops, etc. (including those with seating or offering dine-in) phila.gov. There are two fee tiers: **\$415** for large establishments (≥30 seats) and **\$275** for smaller ones (<30 seats), plus a \$20 non-refundable application fee phila.govphila.gov. This license is issued by the Department of Licenses & Inspections (L&I) once other prerequisites (Health Department approval, zoning, tax compliance) are satisfied phila.gov.
- **Food Establishment, Retail Non-Permanent License (Mobile Units):** Required for any mobile food business such as a coffee truck, cart, or food stand phila.gov. It permits you to sell food from a mobile unit in the city. Before L&I issues this license, you must obtain Health Department plan approval (see Health & Safety below) and have a valid CAL and BIRT ID phila.gov. The license fee is **\$165** per year (with \$20 applied upfront)

phila.gov, and it must be renewed annually phila.gov. A mobile food License Eligibility Report from the Health Department is required for annual renewal phila.gov.

- **Related Mobile Vending License:** In addition to the health license, a **Vendor License** is needed to legally vend on city streets. Specifically, a **Vendor Motor Vehicle License** (for a food truck) is required to sell goods from a vehicle on public streets phila.gov. This license costs **\$417** per location per year phila.gov. (For sidewalk pushcarts or stands, a **Sidewalk Sales License** would apply instead phila.gov.) The City restricts vending in certain districts and on certain streets, so mobile vendors must adhere to designated zones or obtain special district permits if operating in areas like Center City, University City, or Temple University areas phila.gov. Mobile vendors also must provide ID photos and, if using scales or scanners (unlikely for a coffee cart), a separate **Scales and Scanners License** phila.gov.

State of Pennsylvania – Business Registration and Licenses:

- **Pennsylvania Business Registration:** You must register your business with the PA Department of State if forming an LLC, corporation, or fictitious name. This is typically done by filing formation documents or a fictitious name registration with the state. It establishes your business legally at the state level (required before obtaining tax accounts).
- **PA Sales Tax License:** Any business selling taxable goods (including prepared food and beverages) must obtain a Pennsylvania Sales, Use, and Hotel Occupancy Tax License. In Pennsylvania, *sales of prepared or ready-to-eat food and non-alcoholic beverages by an eating establishment are subject to sales tax*, whether the customer dines in or takes out pa.gov. The state sales tax is 6%, and Philadelphia imposes an additional 2% local sales tax (total 8%). You must register with the PA Department of Revenue for a Sales Tax License and display it at your shop pa.gov. (Sales tax returns will be filed regularly to remit the collected tax.)
- **Retail Food Facility License (State Health License):** Pennsylvania requires a **Retail Food Facility License** for any establishment serving food to the public pa.govpa.gov. However, Philadelphia County has its *own* local health department, so the state defers to the city for retail food licensing pa.gov. In practice, your Philadelphia Food Preparation & Serving License (with Health Dept approval) serves this purpose. If you were to operate outside Philly, you'd work with PA or other county health departments for that license. Ensure any state-required food facility approvals are obtained if your business ever expands beyond Philadelphia.
- **Employer Accounts:** If you will have employees on payroll, you must set up Pennsylvania employer accounts for **withholding income tax** and **unemployment compensation**. This is done via the PA Department of Revenue and Department of Labor & Industry (often through the PA-100 online registration). Additionally, apply for a

Federal Employer Identification Number (EIN) with the IRS for federal tax and payroll purposes.

Other City Permits and Certificates:

- **Zoning and Use Permits:** Before opening, confirm that your café's location is zoned for a restaurant/coffee shop use. Philadelphia zoning code classifies eateries as “**Eating and Drinking Establishments**”, with subcategories such as *Prepared Food Shop*, *Take-Out Restaurant*, or *Sit-Down Restaurant* phila.gov. Many commercial zones allow sit-down restaurants by right, but take-out heavy businesses might require a special exception in certain districts phila.gov. It's critical to obtain a **Use Registration (Zoning) Permit** if you are establishing a new use or changing the prior use of the property phila.gov. (For example, converting a retail store into a coffee shop would require a use-change zoning permit.) Check the City's online zoning map for your address to see if the use is allowed phila.gov. If not by right, you may need Zoning Board of Adjustment approval.
 - In addition, any interior buildout or renovations will require building permits (see “Zoning and Building Codes” below for construction permits). Zoning approval is a prerequisite for the food license and occupancy certificate.
- **Certificate of Occupancy:** Once construction is complete and inspections are passed, you must obtain a Certificate of Occupancy from L&I before opening the space to the public. This certificate confirms the building/use complies with code and states the approved use and maximum occupant load. It's required for any new commercial occupancy or change in use. You'll need all final inspections (building, electrical, plumbing, fire) signed off to get the CO. You must also post the official **Lawful Occupancy Sign** issued by L&I, which displays the allowed occupant capacity of the shop phila.gov. (Having this sign visible is a city requirement for public assemblage spaces.)
- **Additional Licenses (as applicable):** If you plan to do any *food manufacturing or wholesale* (e.g. roasting coffee beans for wholesale, baking packaged goods for other retailers), a **Food Manufacturer License** could be required phila.gov. If you will also do off-site catering, a **Food Caterer License** might apply phila.gov. Most standard coffee shops won't need these unless branching into those activities.
- **Mobile Unit Commissary Requirement:** For mobile coffee carts/trucks, the Health Department requires you to operate from an approved commissary or support facility. You'll need a base of operations (a licensed commercial kitchen) for tasks like cleaning the unit, filling water tanks, disposing of waste, and storing ingredients phila.gov. The commissary must have its own food license and recent inspection; you must submit proof of access to such a facility as part of your mobile plan review phila.gov. (If the commissary is outside Philadelphia, you must provide

that facility's license and inspection report to Philly's Health Office phila.gov.)

Health and Safety Regulations (Food Safety)

Plan Review and Health Department Approval: Before you can cook or serve any food, your plans must be approved by the Philadelphia Department of Public Health's Office of Food Protection. **New food establishments are required to undergo a plan review process** – submitting floor plans, equipment specs, and operational details for Health Dept. review phila.gov. *This should be done after zoning approval but **before** construction or installing kitchen equipment* phila.gov. Starting build-out without plan approval can incur extra fees phila.gov. The plan review ensures your facility will meet the city's health code. Key components of the plan include: floor plan layout, finish materials (for floors, walls, ceilings that must be smooth and washable in food prep areas), plumbing and electrical plans, locations of required sinks (handwashing sink, three-compartment warewashing sink, mop sink, etc.), ventilation/hood design, waste storage, and a complete menu with food handling procedures phila.gov. The plan must also detail your **garbage and recycling arrangements** and pest control measures phila.gov. After submitting the application, the Health Dept. will provide a Plan Review Worksheet and fee letter within ~30 business days phila.gov. You'll then pay the assessed fee (based on establishment size) and provide any additional info requested. Once plans are approved, they will instruct you on scheduling your initial health inspection phila.gov.

- **Health License Eligibility Report:** Upon passing the plan review and initial inspection, the Health Department issues a **License Eligibility Report (LER)** (and, for mobiles, an Operation Eligibility Certificate) phila.gov. This LER is a document you must present to L&I in order to actually be issued your Food Establishment License. Essentially, L&I won't grant the city food license until the Health Dept signs off that the facility meets health code phila.gov. *For annual renewals*, you'll need an updated Health Department approval (annual inspection report or eligibility report) to renew the license phila.gov.
- **Food Safety Certification:** Philadelphia mandates that **at least one employee with a City-approved food safety certification be on site during all operating hours** phila.gov. In practice, this means a person in charge (often the owner or a manager) must take an accredited food safety course (such as ServSafe or a Philadelphia Health Dept course) and obtain a City of Philadelphia Food Establishment Personnel Food Safety Certificate. That certified person (21 or older) must be present whenever the business is open and preparing food phila.gov. Proof of certification must be posted or available during inspections. (The plan review application will actually require you to submit a copy of a valid City Food Safety Certificate as part of the package phila.gov.) If you or staff need certification, the Health Dept offers courses – info can be found via “Take a food safety certification course” on the city website phila.gov.

- **Routine Health Inspections:** Once operating, your coffee shop will be subject to regular inspections by the Office of Food Protection. **Most food facilities in Philadelphia are inspected at least once annually**phila.gov. Inspectors will check for compliance with the Philadelphia Health Code (which incorporates FDA Food Code standards). They will review food handling practices (e.g. proper refrigeration temperatures, cooking temperatures, date-marking, no bare-hand contact with ready foods), employee hygiene (hand washing, glove use), facility cleanliness, pest control, and that equipment is maintained and food is sourced/stored safely. **Inspectors emphasize prevention of foodborne illness and will educate operators on proper techniques during inspections**phila.gov. You must correct any violations noted; serious violations (imminent health hazards) can result in temporary closure until fixed. (Inspection reports are public and can be viewed onlinephila.gov.)
- **Health Code Requirements:** Philadelphia’s food regulations cover a wide range of safety rules. Some key requirements: all refrigeration must hold 41°F or below; hot foods must be kept above 135°F; a handwash sink with hot water, soap, and paper towels must be easily accessible in food prep areas; a three-compartment sink or commercial dishwasher is required for warewashing; surfaces in kitchen and service areas must be smooth and easily cleanable; foods must be protected from contamination (covered, off the floor, separated raw vs. ready-to-eat, etc.); and **no home-prepared foods** can be served (all food must be made in the licensed facility or an approved source). Additionally, **Philadelphia prohibits smoking** in virtually all indoor workplaces, including restaurants and coffee shops (per the Clean Indoor Air Worker Protection Law), so your shop must be smoke-free.
- **Personal Hygiene and Training:** All food handlers should be trained in basic food safety (even if not certified). Employees must follow hygiene rules: no ill workers can handle food, frequent handwashing is required, hair restraints (hats/nets) should be worn in the kitchen, and gloves or utensils must be used for any ready-to-eat food handling. The establishment should have written procedures for cleaning vomit/diarrhea incidents (a newer FDA code requirement). While one certified manager is required, it’s good practice to have multiple staff certified. Keep records of any employee food handling certificates or on-the-job training in case inspectors inquire.
- **Signage (Health):** The Health Department will issue you a license (permit) to operate once you pass inspection. This permit should be posted visibly. Philadelphia does **not** currently use letter grades, but you are required to post any “Cease Operations” order if ever issued for a closure. Additionally, all restaurants must display a sign about allergen awareness (“Ask about our food allergens” or similar) if self-serve condiments or as required by health code. (Also be mindful of the city’s menu labeling requirements if you were a chain – e.g., caloric information – but most independent coffee shops aren’t subject to that).

- **COVID-19/Public Health Rules:** As of 2025, there are no emergency COVID restrictions in place, but maintain awareness of any public health guidelines (like if masking or vaccination rules are re-introduced during emergencies). The city’s Health Department can issue emergency orders that food businesses must follow.

Zoning and Building Codes

Zoning Considerations: Ensure the physical location of your coffee shop is zoned appropriately. Philadelphia’s zoning code has specific use definitions for food businesses:

- A small coffee shop with limited seating or primarily takeout may be classified as a **“Prepared Food Shop.”** A Prepared Food Shop is generally an establishment that does not meet the definition of a take-out restaurant (often limited by size or hours) and is allowed in many commercial mixed-use zones by right phila.gov. It typically has a small seating area or none, and may have restrictions on operating hours near residential areas (for example, there can be limitations on late-night hours in some districts – check any overlay or district controls).
- A larger café or eatery operating as a full **“Sit-Down Restaurant”** (with tables and on-site consumption as the primary mode) is usually permitted in commercial zones (CMX-2, CMX-2.5, CMX-3, etc.) as of right phila.gov.
- A **“Take-Out Restaurant”** (an establishment where food is primarily intended for off-premises consumption) can trigger additional zoning requirements. In neighborhood commercial zones (like CMX-1), take-out restaurants often need a special exception approval phila.gov. The Zoning Board of Adjustment may impose conditions to mitigate impacts on the neighborhood. **Notably, Philadelphia code §14-603(6) allows the Zoning Board to require take-out establishments to print their business name and address on all disposable containers** codelibrary.amlegal.com. This is aimed at addressing litter – if you operate with significant takeout, be prepared for this requirement (it essentially functions as an advertising requirement and accountability measure for containers). Many coffee shops voluntarily use branded cups, but in some cases it’s a mandated condition for take-out approval.

Always review the zoning classification and any overlay districts for your chosen site. You can use the city’s online Atlas tool to look up zoning maps phila.gov. If a variance or special exception is needed (for instance, if your location is in a residential zone or your use is not clearly permitted), budget extra time for a Zoning Board hearing and neighborhood outreach. Common zoning-related issues for coffee shops include: parking requirements (some districts require off-street parking for restaurants above a certain size, although Center City zones often have no parking minimums), proximity to residential (which might restrict hours or require buffer distances for venting), and whether outdoor seating is allowed.

Building Codes and Construction Permits: If you are fitting out a space for your coffee shop, you must follow the Pennsylvania Uniform Construction Code (UCC) as adopted by Philadelphia. Philadelphia's building code is based on the International Building Code (IBC) with local amendments. Key points:

- **Building Permit:** Needed for any significant interior construction, renovations, or installation of commercial kitchen equipment. This includes installing plumbing for sinks, electrical wiring for equipment, constructing counters or walls, HVAC or ventilation systems, etc. You will typically hire a licensed architect or contractor to prepare plans for L&I if you're doing a major fit-out. L&I offers "EZ" permits for very minor alterations, but a coffee shop buildout usually requires full review. Submit plans for building permit approval, showing compliance with building code (occupancy classification, egress, fire safety, accessibility, etc.).
- **Plumbing, Electrical, Mechanical Permits:** These are obtained in addition to the building permit for respective trades. For example, installing a commercial kitchen hood and exhaust fan will require a Mechanical Permit (and likely a separate **Fire Suppression Systems Permit** for the fire suppression within the hood)business.phila.gov. Plumbing permits will cover your sinks, grease trap, floor drains, etc. Electrical permits cover wiring for appliances, lighting, exit signs, alarm systems, etc. All work must be done by contractors licensed in Philadelphia and will be inspected.
- **Grease Trap:** If you will prepare food that generates grease (e.g. frying donuts or cooking bacon), plumbing code requires a grease trap or interceptor on waste lines to prevent grease from entering the sewer system. Even for a coffee shop, if you have any cooking (flat top grill, etc.) or a dishwashing sink, an appropriately sized grease interceptor is typically required. This should be accounted for in plans and installed per code. Grease traps will be checked by inspectors and must be maintained (regularly cleaned) to avoid violations.
- **Fire Code and Suppression:** Any cooking that produces grease-laden vapors (grilling, frying, etc.) requires a Type I commercial kitchen hood with an automatic fire suppression system (Ansul system). You must obtain a **Fire Suppression System Permit** from L&I for this installationbusiness.phila.gov, and it must conform to NFPA 96 standards (UL300 system). The Fire Department or L&I will inspect and certify it. Even for ovens or high-temperature cooking that doesn't produce grease (e.g. baking), a ventilation hood may be required for heat and smoke, and you might need a Type II hood. Consult a mechanical engineer or hood contractor during design.
- **Accessibility (ADA) Compliance:** Your coffee shop must be accessible to people with disabilities under the building code and the ADA. This means: an accessible entrance (ramp or no-step entry), adequate door widths, accessible seating/table options, and at least one accessible restroom if restrooms are provided. If you're renovating an older

space, you may need to add a ramp or chair lift if there's a step at the door. Restroom renovations should include accessible fixtures (e.g., grab bars, maneuvering clearances). These requirements are enforced at permitting and CO issuance.

- **Restrooms:** Philadelphia plumbing code generally requires at least one restroom for patrons in a food establishment with seating (and separate male/female restrooms if occupancy exceeds a certain number, usually 30 or more seats – check local code specifics). If your coffee shop is small (under 20 seats, for example) you might be allowed a single unisex restroom. Takeout-only shops sometimes can get a waiver for a public restroom, but any on-site consumption typically triggers the requirement. Plan for a customer restroom that is ADA accessible.
- **Occupancy & Exits:** The layout must provide sufficient means of egress. If your space is small, one exit may be acceptable, but larger occupant loads (50 or more persons) require two exits, exit signage, and emergency lighting. The Building Code will classify your shop likely as Mercantile or Assembly occupancy depending on size (small coffee shops might be A-2 assembly if seating is a primary feature). Comply with all life safety requirements (fire alarms, exit signs, emergency lights, fire extinguisher placement as required by code).
- **Sprinklers:** Sprinkler requirements depend on building size, occupancy, and any change of use triggers. Many small one-story coffee shops will be under the square footage threshold requiring sprinklers. However, if you are in a larger building or one with mixed uses, check if sprinklers are mandated. (Philadelphia often requires sprinklers in assembly occupancies over 100 occupancy load or in buildings with certain renovations – this can be a complex code determination).
- **After Construction – Inspections:** You will need inspections for all permits (building, electrical, plumbing, mechanical). Once passed, L&I will issue the Certificate of Occupancy as noted earlier. The Health Department will also do a final pre-opening inspection after construction to grant the health license. Coordinate the timing so that construction is basically complete (water, power, refrigeration on, etc.) before the Health final – they will want to see equipment operational and the facility in sanitary, ready condition phila.gov.

Summary: In short, choose a location that permits a coffee shop by zoning, or obtain necessary zoning approvals. Then, ensure your buildout complies with building and fire codes. Always get the proper permits – working without permits can lead to stop-work orders and fines, which will delay your opening significantly. Use licensed design professionals or the City's Business Services for guidance if needed. Once construction is done, you'll have inspections by L&I *and* the Health Dept before you can legally open your doors.

Fire and Occupancy Permits

Fire safety is paramount in any restaurant or café. Philadelphia's Fire Code and L&I regulations set requirements to protect customers, staff, and property. Key fire-related permits and requirements include:

- **Fire Suppression System (Hood) Permit:** As mentioned, if your coffee shop will have any cooking equipment that produces grease or smoke (griddles, fryers, ovens, etc.), you need a kitchen exhaust hood with an automatic fire suppression system. A **Fire Suppression Systems Permit** must be obtained from L&I for the installation of this system business.phila.gov. A licensed fire suppression contractor must design and install it (usually an Ansul or similar wet-chemical system). The system must have appropriate nozzles over equipment, an active manual pull station, and automatic fuel/electric shutoff. Once installed, it will be inspected for compliance before use. You will also need to service and tag this system every 6 months as required by code. Keep the hood clean (professional hood cleaning periodically) to prevent grease fires.
- **Portable Fire Extinguishers:** The Fire Code requires portable extinguishers in all commercial kitchens and assembly areas. At minimum, you'll need at least one Class K extinguisher in the kitchen for grease fires (if cooking with grease) and Class ABC extinguishers in the front/customer area. They must be mounted on walls in visible locations and inspected/tagged annually by a licensed fire extinguisher contractor.
- **Fire Alarm System:** If your occupancy or building code requires a fire alarm (for example, in an assembly occupancy over a certain size or if the building already has a system), you must integrate with it. Some small street-level shops may not be required to have a full alarm system, but if you do significant renovations or the building is large, you might be required to install smoke detectors or an alarm that contacts the fire department. L&I's plan review will indicate if a fire alarm permit is needed.
- **Certificate of Occupancy:** As noted before, you **must have a Certificate of Occupancy (CO) before opening**. This is technically not a fire permit, but fire inspectors often are involved in the final occupancy inspection. The CO will list the maximum number of people allowed. Philadelphia provides an official **Lawful Occupancy sign** that must be posted, usually near the entrance phila.gov. Do not exceed this capacity during operations – overcrowding is a serious violation and fire hazard.
- **Place of Assembly License:** Philadelphia issues a **Special Assembly Occupancy License** for certain entertainment venues or large nightclubs. A typical small coffee shop *without* live entertainment or liquor won't need this. However, if your coffee shop later plans to host public events or have a live performance space (and if your occupant load is above 50), you might need to get a Special Assembly license from L&I phila.gov. For a straightforward coffee shop, this is usually not applicable unless you morph into an event venue.

- **Emergency Exits and Egress:** The fire inspector will check that exits are unlocked and unobstructed during business hours. You'll need "EXIT" signs illuminated above exit doors and emergency lighting that kicks on during power loss (these are installed under your electrical permit). Train your staff on emergency evacuation routes. If you have seating, arrange it so aisles/pathways to exits are clear.
- **Fire Department Inspection:** In Philadelphia, the initial fire safety inspection is typically done by L&I and/or Fire Department officials as part of the occupancy approval. There isn't a separate annual fire permit for restaurants (unlike health permits). However, the **Fire Department may conduct periodic inspections** of restaurants, especially to check on occupancy, extinguishers, and that exits remain clear. Always comply with any Fire Code notices. Additionally, for **mobile food units**, the Fire Department has stepped up propane and generator safety checks (after a past incident). If you use propane on a food truck, ensure tanks are properly installed, not expired, and you have a Fire Extinguisher on the truck. The City has been known to inspect food trucks for fire safety compliance (following a 2014 truck propane explosion)lfra.orgwhy.org. Some festivals require a fire safety inspection before a food truck can participatephila.gov.
- **Fire Drills and Training:** Not required by law for a small shop, but you should have a basic fire emergency plan. Train employees on how to use an extinguisher (PASS method) in case of a small fire, and to know when to simply evacuate and call 911. Post emergency numbers and ensure everyone knows the location of extinguishers and the Ansul system pull.

In summary, **fire and life safety measures must be in place before opening**. Get all required fire-related permits (hood suppression, etc.), keep up with equipment maintenance, and never exceed occupancy limits. This will keep your coffee shop safe and code-compliant.

Employer Obligations (Staffing, Labor, and Wages)

When you hire employees for your coffee shop, a host of federal, state, and local labor laws kick in. Below are the major obligations and regulations for employers:

- **Minimum Wage:** The current minimum wage in Pennsylvania (and thus Philadelphia) is **\$7.25 per hour** (the federal minimum)pa.gov. Pennsylvania has not raised its base wage above the federal rate as of 2025, so \$7.25 is the law for most businesses. *(Note: There are ongoing legislative efforts to increase this – a bill has proposed raising PA's minimum wage to \$15 by 2026, with Philadelphia possibly seeing \$15 by Jan 1, 2026 if enacted, but as of now it remains \$7.25)*spotlightpa.orgspotlightpa.org.) You must pay at least this rate to all non-tipped employees. If you hire tipped employees (less common in a coffee shop unless you operate with table service), PA allows a lower base wage of \$2.83 plus tips, but only if tips make up the difference to \$7.25. Ensure wage compliance and track

hours.

- **Overtime:** Pennsylvania follows federal law for overtime. **Any non-exempt employee who works over 40 hours in a week must be paid overtime at 1.5 times their regular pay rate** [pa.gov](https://www.pa.gov). This will likely apply if you have full-time staff working long weeks. Most coffee shop employees (baristas, cooks, etc.) are non-exempt and thus eligible for overtime pay. There's no small-business exemption for overtime – even if you have only one employee, overtime must be paid for over 40 hours [pa.gov](https://www.pa.gov).
- **Youth Labor (Working Papers):** If you employ anyone under 18, you must follow Pennsylvania's child labor laws. Minors need a work permit (issued by their school district) before you can hire them. There are restrictions on hours (e.g., under 16 can only work certain hours and not during school times; 16-17-year-olds have later curfews but still limited, especially on school nights). Hazardous tasks (like using certain power-driven bakery machines or deep fryers without automatic lifts) are prohibited for minors. Ensure compliance if you plan to hire any high school students as part-time help.
- **Payroll Obligations:** As an employer, you need to:
 - **Obtain an EIN** from the IRS for federal tax reporting.
 - **Withhold and remit taxes** – federal income tax, Social Security, Medicare, state income tax (Pennsylvania has a flat 3.07% income tax), and local wage tax. Philadelphia's wage tax is notable: if your employees are Philadelphia residents, you must withhold the resident wage tax (currently about 3.79% in 2025); non-residents who work in Philadelphia are subject to a slightly lower wage tax (~3.44%) that you also withhold and send to the city. You'll register for a Philadelphia **Employer Wage Tax account** via the City's Department of Revenue.
 - **Unemployment Compensation** – register with PA Unemployment Compensation and pay state UC tax on employee wages. This fund covers benefits if employees are laid off.
 - **Workers' Compensation Insurance:** Pennsylvania law requires employers to carry workers' comp insurance for employees, even if you have just one employee. You can obtain a policy through a private insurer or the state fund. This provides coverage for any on-the-job injuries or illnesses your staff might have. Proof of workers' comp insurance may be requested by L&I if you need any city licenses that involve labor (and it's simply illegal to operate without it once you have employees).
- **Philadelphia Mandatory Paid Sick Leave:** Under Philadelphia's "Promoting Healthy Families and Workplaces" Ordinance, **most employers must provide sick leave to**

employees. Businesses with 10 or more employees must provide **paid** sick leave; businesses with fewer than 10 employees must at least provide **unpaid** sick leave (except micro businesses under 5 employees were originally exempt from the paid requirement)phila.gov. Employees accrue 1 hour of sick leave per 40 hours worked, up to a maximum of 40 hours (5 days) per year. Sick leave can be used for the employee's illness, medical appointments, or to care for a family member, and also for certain reasons related to domestic violence or public health emergencies. As of 2025, a new law (the "**POWER**" **Act of 2025**) has expanded enforcement of this and other worker protectionsphila.govphila.gov. You should display the city's **Paid Sick Leave Poster** in your shop to inform employees of their rightsphila.gov (posting is legally required). Make sure to maintain records of accrued/used sick time. Non-compliance can lead to complaints and penalties.

- **Other Philadelphia Employment Laws:** Philadelphia has been proactive on labor standards:
 - **Wage Theft Ordinance:** It is illegal to willfully fail to pay employees earned wages. Philadelphia's ordinance provides for employees to file complaints with the city if they experience wage theft, and there are fines and potential loss of licenses for employers who violate it. Always pay on time (at least twice a month), including all earned tips, and keep accurate payroll records.
 - **Fair Workweek (Scheduling) Law:** Philadelphia's Fair Workweek law applies to large retail, hospitality, and food service chains (250+ employees and 30+ locations worldwide). A single independent coffee shop will not meet this threshold, so this law likely won't apply to you. (It mandates advance notice of schedules and compensation for last-minute changes, but again, only for sizable chain employers). If you grow into a multi-location operation or franchise, be aware of it.
 - **Commuter Benefits Ordinance:** As of 2023, Philadelphia requires employers with 50 or more full-time employees to offer a pre-tax commuter transit benefit programdvrpc.org. A small coffee shop with under 50 staff need not worry, but if you ever cross that threshold, you'd have to facilitate employees using pre-tax income for transit or parking passes.
 - **Non-Discrimination and Harassment:** The Philadelphia Fair Practices Ordinance prohibits discrimination in employment on the basis of race, gender, religion, sexual orientation, gender identity, disability, etc. You cannot refuse to hire or treat employees unequally on these bases. It also bans sexual harassment. You should display the Philadelphia Commission on Human Relations workplace poster about anti-discrimination. Ensure your hiring practices (applications, interviews) comply with laws like "Ban the Box" (you cannot ask about criminal convictions on initial applications) and the Philadelphia

Wage Equity law (you cannot ask applicants about their salary history).

- **Safety and OSHA:** Even a small business must provide a safe workplace. Comply with OSHA regulations (have MSDS sheets for any chemicals like cleaning supplies, provide gloves or other PPE if needed for hot equipment, etc.). If you have 10 or fewer employees, you're exempt from routine OSHA injury recordkeeping, but you still must report major incidents and comply with standards.
- **Posters and Notices:** You are required to post certain federal, state, and local labor law notices where employees can see them (back-of-house or break area). These include federal minimum wage, EEOC, OSHA, FMLA (if 50+ employees), USERRA, Pennsylvania unemployment insurance, PA workers' comp, PA minimum wage (even though same \$7.25, there is a PA poster), and Philadelphia's Sick Leave and Fair Practices posters phila.gov. The Philadelphia Department of Labor has a website with these resources. The posters must be up at all times to inform staff of their rights.
- **Hiring and Payroll Practices:** When you hire, have each employee complete federal Form W-4 (tax withholding) and Form I-9 (work authorization verification). Pennsylvania also requires that new hires be reported to the state within 20 days (to the New Hire Reporting Program, used for child support enforcement). Keep personnel files confidential and secure. Pay employees at least semi-monthly and preferably via check or direct deposit with a proper pay stub itemizing earnings and deductions (PA Wage Payment and Collection Law requires wage notifications). If employees receive tips, ensure you have a tip reporting system and that any tip pooling follows legal guidelines (only customer service staff can share tips, managers or cooks generally cannot take a share of servers' tips).
- **Employment Taxes:** In addition to withholding taxes from paychecks, remember you as the employer have to pay the employer's share of Social Security and Medicare (FICA) – 7.65% of wages – to the IRS, and state unemployment tax. Budget for these labor burden costs on top of gross wages. Philadelphia's BIRT has a **Net Profits Tax** that applies to unincorporated business owners and pass-through entities (effectively a tax on the owner's income from the business), but as an employer, your employees' wages are not subject to that – instead, they pay wage tax and you withhold it.

Compliance with labor laws is critical not just for legal reasons but to ensure a fair, productive workplace. The City's Office of Worker Protections can audit or investigate if complaints arise, so it's best to be proactive in following all rules from day one. Always pay at least the minimum wage, pay overtime when due, give earned sick time, and maintain open, lawful HR practices. If in doubt, consult the PA Department of Labor & Industry or the Philly Office of Labor for guidance.

Signage and Advertising Rules

Business Signage Permits: If you plan to install any permanent exterior signage (e.g., a storefront sign, projecting sign, or awning with your coffee shop's name), Philadelphia requires permits for those. Typically, you will need **two types of permits for signs**:

- A **Zoning Permit for Signs**, which approves the size, type, and location of the sign under the zoning code business.phila.gov.
- A **Building Permit to Install Signs**, which covers the structural and electrical aspects of the sign installation business.phila.gov.

Before fabricating or mounting a sign, you should apply through eCLIPSE for a sign permit. You'll need to submit drawings of the sign (dimensions, text/graphics, how it will be attached to the building, etc.) business.phila.gov. The zoning code has detailed **sign regulations** (e.g., limits on sign area relative to storefront width, height above sidewalk, projection distance, illumination type, etc.). In certain areas – like historic districts or the Center City Sign Control District – there are stricter rules (for example, flashing digital signs or overly large signs might be prohibited, and the Philadelphia Art Commission must approve murals or signs in special areas codelibrary.amlegal.com). For a small business, the process is usually straightforward as long as your sign is modest and meets code. The L&I sign permit page will guide what documents are needed business.phila.gov. Once approved and installed, **inspectors may check that the installed sign matches the permit**. Note: Even a replacement of an existing sign face typically needs at least a zoning permit (unless it's a simple in-kind refacing).

- **Awning or Sidewalk Signs:** If you use an awning with lettering, it's treated as a sign and needs permits if the lettering/logo exceeds certain size. Also, if the awning extends over the sidewalk (beyond the property line), you may need a special encroachment permit or approval from the Streets Department (Philadelphia often requires a separate review for any structure over the public sidewalk). Similarly, **A-frame (sandwich board) signs on the sidewalk** may be considered an illegal encroachment unless specifically allowed by an ordinance or permit. The City generally does *not* permit free-standing signs on sidewalks without a permit. Some business corridors have programs for sidewalk signage, but check local rules; you might need to keep any such sign within your property line or not use one. In absence of explicit permission, it's safer to avoid placing an A-frame on the sidewalk to prevent potential fines from the Streets Department or L&I.
- **Window Signs:** Many coffee shops put vinyl decals or painted logos on their windows. These generally do not require permits if they are not illuminated and are on the interior side of the glass. However, there are zoning limits on coverage – typically no more than 20% of window area should be covered by signs/ads in certain districts (to ensure visibility inside). Keep window signage modest to comply and for safety (police like

windows to be mostly clear).

- **Advertising and Promotions:** If you plan to distribute flyers, coupons, or menus in public (handbilling), be aware that Philadelphia has a **Handbill Distribution License** requirement. Any person or business distributing commercial handbills on public streets is supposed to have a license phila.gov. This is to control litter. The license is issued by L&I (Business Services can assist) and typically requires a fee. While enforcement isn't extremely common, technically you could be cited for handing out promo flyers without it. If you do a flyer campaign, it's wise to get the Handbill Distribution License to be safe phila.gov. Always avoid posting flyers on utility poles or public property – that is illegal (Streets Department or CLIP will fine for that).
- **Menu Displays:** If you have a dine-in or takeout menu displayed outside, ensure it's within your property (e.g., in a window case). Philadelphia doesn't require calorie counts on menus unless you are a chain with 15+ locations (federal menu labeling law). But if you *do* include calorie info voluntarily, it must be accurate. There are also city rules against misleading advertising (e.g., you can't call something "organic" or "local" if it's not). Keep marketing truthful to avoid any consumer protection issues.
- **Sign Content Restrictions:** Generally, you have freedom in your sign's wording, but note: you cannot hang obscene or patently offensive signs (city code and public decency laws would intervene). If your coffee shop is in a historic district or the building is listed, the Philadelphia Historical Commission may need to approve your sign design/materials to fit the architectural character.
- **Outdoor Advertising (Billboards):** Likely not applicable, but if you were considering any larger off-premise sign or billboard, those are heavily regulated and need special permits and Art Commission approval. Stick to on-premise signage for your shop.
- **Noise and Visual Ads:** If you play music or use any amplified sound for advertising (like a speaker playing music onto the sidewalk or someone shouting with a megaphone), Philly's noise ordinance might come into play. Keep any outdoor music low; no permits allow you to create a disturbance. And for any grand opening promotions like hanging banners or balloons on the building, check if a temporary use permit is needed (short-term banners often require a temporary sign permit, and cannot violate sign code size limits).

In essence, **get permits for your primary business sign and ensure it complies with zoning** business.phila.gov. For other advertising, follow general rules: don't litter the neighborhood with flyers (and get a license if distributing them), don't block sidewalks with unpermitted signs or tables (unless you have a café license), and adhere to truth-in-advertising. Good signage will draw customers, but it must be done legally in Philly's regulated environment.

Waste Disposal and Recycling Requirements

Proper waste management is both a legal requirement and a good business practice. Philadelphia has specific rules for commercial trash and recycling:

- **Commercial Solid Waste and Recycling Plan:** All businesses in Philadelphia are *required* to have a recycling program. The City mandates that **every commercial property (including restaurants and coffee shops) file a Commercial Solid Waste and Recycling Plan with the Streets Department**business.phila.gov. This is a form where you describe how your business will handle trash and what materials you will recycle. You can **complete the Recycling Plan online**business.phila.gov (you'll need your property's BRT number from the address's tax records). After submitting, **you must print the completed Recycling Plan certificate and post it conspicuously on site** (usually alongside your other licenses)business.phila.gov. The plan also requires you to educate your employees about the recycling program in place (distribute the info to staff at least every 6 months)business.phila.gov. Compliance is enforced by the Streets Department's SWEEP officers – failure to have a plan filed and posted can result in a \$500 finebusiness.phila.gov. In short, you need to recycle appropriate materials (e.g. cardboard, glass bottles, metal cans, plastic bottles, etc. that your business generates) and document how you do so.
- **Private Trash Collection:** Businesses in Philadelphia are **not eligible for regular city curbside trash pickup** (that service is for residences only, unless you are a very small business generating only a few bags – even then, you'd need to pay a fee). Most coffee shops contract a private licensed trash hauler to remove waste several times a week. You'll typically get a dumpster or tote from the hauler. Ensure your hauler is licensed – the City can ask for proof. *Alternatively*, some small businesses in certain areas opt into a commercial corridor collection program or business association cleanup, but generally budgeting for a private hauler is standard.
- **Dumpster License:** If you use a dumpster for your shop's trash (or recycling), you **must obtain a Dumpster License from L&I**. Philadelphia requires a license for any dumpster that will be placed either on private property *or* on the public right-of-wayphila.gov. One license can cover all dumpsters at one address, but you pay a fee per dumpster unitphila.gov. For dumpsters on **private property** (e.g., in your rear yard or alley on your parcel), the license is a one-time "lifetime" license (with a one-time fee based on size – for example, \$150 for a large trash dumpster)phila.gov. For dumpsters in the **public right-of-way** (placed on the sidewalk or street), the license must be renewed annually with higher fees (e.g., \$500/year for a large dumpster)phila.gov. The application for a dumpster license requires a site plan showing where the dumpster will sitphila.gov. Additionally, the city mandates that any outdoor dumpster be enclosed or screened from view by fencing or landscaping that complies with zoning codephila.gov, so you might need to build a small dumpster corral (over 4 ft tall enclosures may themselves need a small fence permitphila.gov). Each dumpster gets an RFID medallion

from the City that identifies it as properly licensed phila.gov. You must attach the medallion to the dumpster and report if you move or change dumpsters phila.gov. Unlicensed dumpsters can lead to fines, and the Streets Department actively enforces dumpster rules in commercial areas.

- *Special notes:* Dumpsters are **prohibited on sidewalks/streets in certain areas** like most of Center City unless grandfathered phila.gov. If your location is downtown, you may have to use curbside bag pickup at certain times instead of a street dumpster, or share a loading area. Check the prohibited streets list or ask L&I/Streets if uncertain phila.gov.
- **Recycling:** You must recycle all applicable materials by law. Typically, for a coffee shop, recyclable waste will include cardboard boxes (from supply deliveries), glass bottles (if any), aluminum cans, plastic containers, and maybe metal cans from food. You should have separate bins for recyclables and arrange for recycling pickup (either via your trash hauler or a separate recycling service). The Recycling Plan you post will indicate which materials you recycle and how. *For example, many businesses flatten cardboard and have it taken by the hauler on collection days.* Ensure employees know to separate recyclables – this can also reduce your trash volume (and possibly lower hauling costs). Philadelphia requires that the recycling plan be actively followed business.phila.gov, not just paper compliance. Failing to implement recycling can result in sanitation violations.
- **Internal Waste Storage:** The Health Department will check that you have sufficient, leak-proof garbage containers inside (with lids where appropriate) and that trash is not accumulating excessively. All waste must be removed at a proper frequency (at least every collection day – don't let food waste sit for a week). Keep the dumpster area clean to avoid attracting rodents. The plan review specifically asks for garbage storage details and a recycling method for used cooking oil phila.gov.
- **Grease and Used Cooking Oil:** If your coffee shop will do any frying or have a grease fryer (e.g., for donuts or breakfast sandwiches), you need a plan for handling used fryer oil. **Never pour grease or oil down drains** – that's prohibited and will clog sewers. Instead, collect used oil in a sealed container (often a 35 or 55-gallon drum provided by a rendering service). Use a licensed grease rendering company to pick up and recycle your used cooking oil. The Health Dept. plan asks how you will recycle cooking oil phila.gov. Also, your plumbing must have a grease trap as noted to capture grease from sink waste – arrange periodic grease trap pumping/cleaning by a licensed waste hauler. Keep records of grease hauling in case of inspections.
- **Rodent and Pest Control:** Trash management is closely tied to pest control. Philadelphia, like any city, battles rats – particularly around food establishments. You must use durable trash cans and dumpsters with lids that shut to deny pests access. It's wise (and sometimes required) to have a contract with a pest control professional for routine service. The Health Code expects you to keep the premises free of infestation,

and proper waste handling is critical to that. SWEEP officers can also issue tickets if they find overflowing dumpsters or garbage scattered around – these fall under sanitation violations.

- **Cleaning and Wastewater:** Do not dispose of any wash water or cleaning chemicals onto sidewalks or streets. Wastewater (like mop water) must be dumped into a mop/utility sink that drains to the sewer (with a trap). Oil/grease should be handled as described. If you have to wash floor mats or equipment, do it in an indoor utility area – not outside where water can carry grease into storm drains (illegal discharge).
- **Street Litter and Receptacles:** If your coffee shop is primarily takeout and generates a lot of litter (coffee cups, wrappers), the City might require you to place a litter receptacle outside. For instance, some take-out restaurant approvals come with a proviso: the business must provide and service a trash can outside during business hours. Even if not formally required, it's good practice to have a small can for customers near the door (then bring it in and empty it nightly). You are responsible for keeping the sidewalk in front of your shop clean (Philadelphia Code requires businesses to sweep and remove litter in front of their property daily).
- **Hazardous Waste:** Not typical for a coffee shop, but if you have any hazardous materials (say, certain chemicals or if you use propane for cooking in a truck), follow relevant regulations. Propane tanks need to be properly stored. Cleaning supplies should be stored safely away from food.

In summary, **Philadelphia expects businesses to manage waste responsibly** – file and post your Recycling Plan, get a dumpster license if needed, segregate recyclables, and keep your waste storage pest-proof and tidy phila.gov/business.phila.gov. By doing so, you'll avoid fines and contribute to city cleanliness. Non-compliance (like missing recycling plans or dirty dumpster areas) can lead to citations of \$300-\$500 business.phila.gov, so it's taken seriously. Always remember: trash out by collection time, lids closed, area clean – and **never** pour grease or oil where it shouldn't go.

Industry-Specific Taxes and Fees

Operating a coffee shop entails not only general business taxes but also some industry-specific fees/taxes in Philadelphia:

- **Philadelphia Beverage Tax (PBT):** Philadelphia imposes a tax on sweetened beverages distributed within the city. This “**soda tax**” is **1.5¢ per ounce** on *sugar-sweetened or artificially sweetened drinks*. It can affect coffee shops if you sell sweetened drinks. For example, **syrops added by a coffee shop to make sweetened coffee drinks are considered a taxable sweetened beverage ingredient** phila.gov. The tax is technically paid by distributors, but as a retailer you must purchase your

beverage syrups, soda, etc. from registered distributors who will pass the tax cost to you. If you make your own sweet beverages from concentrate, you may need to register and pay PBT on those products. *Unsweetened drinks (black coffee, pure tea, 100% juice, plain milk) are not taxed, and beverages with more than 50% dairy or 50% fresh juice are exempt*phila.gov. However, regular soda, iced tea or lemonade with sugar, flavored lattes/mochas with syrups, frappes, and any other drinks with added sweetener *are subject to the tax*. The application of this tax can be complex – but essentially, expect your syrup suppliers to charge it. Make sure your distributors know you’re selling within Philadelphia so they apply the tax, or you could be liable as a “dealer” to file it. The city’s Beverage Tax unit can guide you on compliance. This tax doesn’t go on customer receipts (it’s levied on distribution, not a sales tax), but it will indirectly increase your cost on those ingredients. Keep records of beverage product purchases in case of any audit.

- **Sales Tax on Food & Drink:** As covered under permits, you must collect Pennsylvania sales tax on sales of ready-to-eat food and drinks. In Philadelphia the total rate is 8% (6% state + 2% local). This is not specific to industry, as all retail of prepared food is taxed, but it’s a key ongoing obligation. Remember to file sales tax returns (usually quarterly or monthly depending on volume) and remit the tax. For example, if a customer buys a \$4.00 latte, you should charge \$4.32 (adding 8% sales tax) at the register and later remit that \$0.32 to PA/Philadelphia.
- **Business Income & Receipts Tax (BIRT):** All Philadelphia businesses must file BIRT annually. BIRT has two components – a gross receipts tax (small percentage on all revenue) and a net income tax (on profits). As of 2025, the gross receipts rate is around 0.1415% and net income is 6.2% (for profits attributable to the city) – these rates can change slightly year to year. New businesses get an exemption on the first \$100,000 in gross receipts and a credit on the first \$100k of profits, effectively meaning small startups often owe little BIRT in initial yearsphila.gov. But you **must still register and file**. BIRT returns are due each April 15 for the prior year, with an estimated payment due each June. If you operate as a sole proprietor or partnership, the net income portion is also subject to the **Net Profits Tax (NPT)** at the same rate (this is essentially withheld via BIRT for residents vs. non-residents differently). It’s wise to consult an accountant familiar with Philly taxes to minimize your liabilities (for example, you can claim certain credits or exclusions). Note that even if you lose money, you file a BIRT return (showing zero or negative profit).
- **Use & Occupancy (U&O) Tax:** Philadelphia levies a Use & Occupancy Tax on those who occupy commercial space. It’s essentially a property tax surcharge for tenants using property for business. If you own the property, you’ll pay it along with property tax; if you rent, many leases pass it on to you as the tenant. The rate is \$1.39 per \$100 of assessed value annually (after an exclusion on the first \$2,000 of assessed value) – roughly equivalent to about 1.3% of the property’s assessed value per yearphila.gov. For example, if your coffee shop’s portion of the building is

assessed at \$100,000, the U&O tax is around \$1,200/year. Make sure to factor this in (landlords often include it in rent explicitly or baked into price). You need to file U&O tax returns (often the landlord does it, but ensure it's paid or the City can lien/close a business for tax delinquency).

- **Health License Fees:** The Food Preparation & Serving License has annual renewal fees (same as initial: \$275 or \$415 depending on size)phila.gov. Budget to renew that each year through eCLIPSE. If you renew late (60+ days past due), there's a 1.5% per month late penalty addedphila.gov. The Health Department plan review carries a one-time fee based on facility size, and for mobile units the plan review and initial inspection fees are \$150 + \$190 as listedphila.gov. These are one-time startup costs, not recurring, except that if you significantly renovate later, a new plan review (or if you transfer ownership, a new license) would have fees again.
- **Licenses and Inspection (L&I) Fees:** Various licenses we discussed have fees:
 - The **Commercial Activity License** is free, but **Activity License Number** registration might have a small processing fee (often \$0).
 - The **Vendor Motor Vehicle License** for a food truck is \$417 annualphila.gov (per location, effectively per truck).
 - The **Dumpster License** fees vary by dumpster size/count as mentioned (e.g., \$150 for a large private dumpster one-timephila.gov, or \$500/year for large public dumpsterphila.gov).
 - **Sign permits** cost something (there's a filing fee plus a permit fee based on sign area – for instance, a small sign might cost a couple hundred dollars in permits).
 - If you do a **Sidewalk Café License** for outdoor seating on the sidewalk, that carries its own annual fee (approximately \$175 plus \$15 per seat, according to historical rates – check current L&I fee schedule). Also, a **Streeterly License** (for curbside street dining setup) has fees if you pursue thatphila.gov.
 - Any **Sidewalk Sales (handbill) License** or similar will have nominal fees too.
- **Taxes for Employees:** While not a tax *on* the business itself, remember you must remit withheld **City Wage Tax** for any employees as discussed, and pay Federal payroll taxes. Also, you'll pay PA Unemployment Compensation tax (rate depends on your industry and experience, new small businesses might start around 3-4% on the first \$10,000 of each employee's wages).
- **Federal Taxes:** Don't forget federal income taxes on your business profits (if you're a sole proprietor, it flows to your 1040 on Schedule C; if an S-corp or C-corp, there are

different treatments). Also, if you sell any taxable merchandise other than food (like coffee mugs, packaged coffee beans – those beans might be taxable if prepared by you vs packaged by someone else, depending on food tax rules), ensure to collect sales tax accordingly.

- **Gratuities and 8% Liquor Tax (if applicable):** If your coffee shop down the road adds alcohol service (e.g., turns into a café by day, wine bar by night concept), note you'd have to collect the Philadelphia Liquor by the Drink Tax (10% on drinks) and additional PLCB licensing. But for a typical coffee shop with no alcohol, you only deal with the sales tax on food and the beverage tax on sweetened drinks. Also, tips collected (if via credit card) are not taxed to customers, but you must handle them in payroll for employees (withholding taxes on reported tips).

Summary of Key Taxes/Fees: Collect and remit **8% sales tax** on all prepared food/drink sales pa.gov. Incorporate the **1.5¢/oz beverage tax** cost into pricing of sugary drinks (though not charged as a line-item to customers) phila.gov. Pay your annual city license renewal fees (food license, any vending or café licenses). File and pay **BIRT** and **U&O** taxes to Philadelphia, and **state/federal income taxes** on your earnings. Maintain good standing on all these to avoid enforcement actions. Philadelphia is known to link licenses to tax compliance – for instance, L&I will not renew licenses if you are delinquent on city taxes phila.gov. So staying on top of taxes is as important as health inspections in keeping your business open.

References:

- City of Philadelphia, *Department of Licenses & Inspections* – Guides on starting food businesses (permits, licenses, zoning, etc.) phila.gov phila.gov phila.gov.
- City of Philadelphia, *Office of Food Protection* – Food establishment plan review application and requirements phila.gov phila.gov; Food safety certification and inspection regulations phila.gov phila.gov.
- City of Philadelphia – Official website sections on business licenses: Commercial Activity License, Food Preparing and Serving License, Food Truck (Non-Permanent) License phila.gov phila.gov.
- Philadelphia Zoning Code – Definitions and use regulations for restaurants, including Prepared Food Shop vs. Take-Out vs. Sit-Down, and special requirements for take-out food establishments phila.gov codelibrary.amlegal.com.
- City of Philadelphia, *Streets Department* – Commercial Recycling Plan requirements business.phila.gov business.phila.gov; Dumpster license

regulationsphila.govphila.gov.

- Commonwealth of Pennsylvania, *Department of Agriculture* – Retail Food Facility Licensing info (note on Philadelphia's local health jurisdiction)pa.gov.
- Commonwealth of Pennsylvania, *Department of Revenue* – Restaurant Industry Sales Tax Guidance (stating tax applies to all prepared food whether dine-in or takeout)pa.gov.
- Commonwealth of Pennsylvania, *Department of Labor & Industry* – Wage and Hour FAQ (minimum wage and overtime rules)pa.gov.
- City of Philadelphia, *Department of Labor* – Paid Sick Leave law resources (employer poster requirement and overview of paid/unpaid sick leave ordinance)phila.govphila.gov.
- City of Philadelphia – Beverage Tax regulations (clarifying taxable beverages and syrups for dealers)phila.gov