

ALLEGHENY TOWNSHIP

NOTICE TO ALL EMPLOYERS LOCAL SERVICE TAX (LST) COLLECTION 2018

The Local Services Tax (LST) is levied on persons who engage in an occupation in Allegheny Township. Employers are required to withhold and remit the tax on employees and themselves, and file quarterly returns. Blank forms are provided with this notice.

DO NOT SEND your LST Tax payments to Blair County Tax Collection. Allegheny Township is still collecting the Local Service Taxes for the township.

When to File Return and Remit Tax

Employers must remit the LST on or before **the last day of the month following the end of each quarter of the calendar year**. Please send them to Peggy Halleran, Treasurer Allegheny Township 3131 Colonial Drive, Duncansville, PA 16635.

Rate of Tax: The rate of tax is \$52.00 per calendar year, assessed on a pro-rata basis at \$1.00 per week. The date of the payroll determines the calendar quarter in which a week or weeks are reported. Do **NOT** collect this tax in a lump sum payment. Self-employed people may choose to remit the full payment of \$52.00 on the first quarter.

Due Date: Filings are due within 30 days after the end of each quarter. Due Dates are: April 30, July 31, October 31 and January 31.

Annual Reconciliation: Annual W-2 reconciliations should be filed by every employer. W-2 reconciliations are due by the last day of February.

Exemptions:

Certain persons are exempt from tax:

1. Persons with annual earnings less than \$12,000.00.
2. Certain severely disabled veterans, or US Reservists on active duty.
3. Persons with concurrent employment whose primary employment is outside Allegheny Township and who pay the equivalent tax to the municipality in which the person is primarily employed.

Refunds: Employers are responsible to refund any taxes deducted from their employees in error.

PLEASE NOTE: Your 2018 Local Service Tax forms and the W-2 Reconciliation Forms are attached. Please make copies of this and all forms for each quarter. No additional forms will be mailed out.

All forms can be obtained at our website address:

www.alleghenytownship.us