

**Lancaster Tax Collection District
Lancaster County Tax Collection Bureau
Employer Reporting and Remittance Due Dates for 2012**

Act 32 of 2008 requires employers to file a report and remit Local Earned Income Taxes to the specified collectors as follows:

For employers reporting quarterly - within 30 days of the end of the quarter.

For employers reporting monthly – within 30 days of the end of the month.

The only exception to the 30 day filing rule is when the 30th day after the end of the quarter or the month (as the case may be) falls on a Saturday, Sunday, or legal holiday.

Under the law, if the 30th day after the end of the quarter or the month (as the case may be) falls on a Saturday, Sunday, or legal holiday, employers have until the next business day to file.

The chart below indicates the due dates for employer filing and remittance for year **2012**.

Any employer who does not report and remit by the due dates will be charged interest and penalty amounts as a late filer.

Monthly Reporting & Remittance

For Period Ending	Report & Remittance Due Date	For Period Ending	Report & Remittance Due Date
January 31	March 1	July 31	August 30
February 29	March 30	August 31	October 1
March 31	April 30	September 30	October 30
April 30	May 30	October 31	November 30
May 31	July 2	November 30	December 31
June 30	July 30	December 31	January 30, 2013

Quarterly Reporting & Remittance

For Period Ending	Report & Remittance Due Date	For Period Ending	Report & Remittance Due Date
March 31	April 30	September 30	October 30
June 30	July 30	December 31	January 30, 2013

Annual Reconciliation

Per Act 32 the due date for the Annual Reconciliation is February 28.