

LANCASTER COUNTY TAX COLLECTION BUREAU

Telephone: (717) 569-4521

www.lctcb.org



2008 LOCAL SERVICES TAX (LST) FORMS

The Lancaster County Tax Collection Bureau (LCTCB) has been appointed the designated collector of the Local Services Tax (LST), formerly EMST, for the municipalities listed below on this form. The enclosed coupons are to be used for LST reporting only. **DO NOT** report or include Earned Income Tax (EIT) withholdings on these coupons.

INSTRUCTIONS: All employers with work sites within these municipalities are required by law to deduct the LST from their employees at the site of employment. The legal basis for the LST is the actual location where the individual taxpayer works. It is not the headquarters of the employer where the payroll checks are prepared. The place of employment is to be determined as of the day the taxpayer first becomes subject to the tax during the calendar year. No person is to pay more than \$52 in LST during any calendar year. The tax must be withheld on a per payroll basis (or \$1 per week). The tax **MAY NOT** be taken out in one lump sum.

Each employer is required to file an LST coupon quarterly, reporting the municipality code of where the employees were employed; the number of employees being reported for the quarter; and the amount of LST withheld for the quarter. No more than four municipalities should be listed on one coupon. If additional coupons are needed, please contact our LST Department.

PAYMENT: The total amount reported is due and payable to LCTCB and must be mailed, along with the quarterly coupon, to Tax Collection Bureau, P.O. Box 3236, Lancaster, PA 17604-3236. Self addressed labels are enclosed for your convenience.

CORRECTIONS: Any corrections to the pre-printed information shown on the coupon should be made on the back of the coupon.

RECONCILIATION: Each year, on or before February 28th, the employer is required to file an LST Annual Reconciliation Form indicating the total amount of LST remitted to LCTCB and a list of employees. The list must include employee(s) name, address, SS#, state wages, LST amount withheld and municipality for which the tax was withheld. If no LST was withheld, indicate a brief reason for not withholding. Mail the form and employee list to, Tax Collection Bureau, Employer Dept., 1845 William Penn Way, Suite 1, Lancaster, PA 17601-6713.

Additional information concerning the LST can be found on the PA Department of Community & Economic Development web site www.newpa.com/default.aspx?id=133.

Listed below are the municipalities within our jurisdiction that have levied the LST and named LCTCB the designated tax collector. The chart lists the Municipality Code, 2008 LST Amount, and the Earnings Exemption established by the municipalities and school districts.

Municipality Name	Municipal Code	2008 LST Amount	Earnings Exemption	Municipality Name	Municipal Code	2008 LST Amount	Earnings Exemption
Columbia Boro School District Columbia Boro	360273	\$52	\$12,000	Ephrata Area School District Ephrata Boro	360753	\$52	\$12,000
Conestoga Valley School District East Lampeter Twp	360605	\$52	\$12,000	Hempfield School District East Hempfield Twp	360575	\$52	\$12,000
Upper Leacock Twp	361625	\$40	\$12,000	West Hempfield Twp	361805	\$52	\$12,000
West Earl Twp	361775	\$52	\$12,000	Lampeter-Strasburg School District West Lampeter Twp	361835	\$52	\$12,000
Lancaster City Annex	360690	\$52	\$12,000	Lancaster City Annex	361855	\$52	\$12,000
Eastern Lancaster Co. School District Brecknock Twp	360125	\$10	\$12,000	Lancaster School District Lancaster City	360842	\$52	\$12,000
Caernarvon Twp	360155	\$10	\$12,000	Manheim Twp School District Manheim Twp	361024	\$52	\$12,000
Earl Twp	360425	\$52	\$12,000				
East Earl Twp	360545	\$52	\$12,000				
New Holland Boro	361263	\$52	\$12,000				
Terre Hill Boro	361593	\$10	\$12,000				
Elizabethtown Area School District Elizabethtown Boro	360723	\$52	\$12,000				
West Donegal Twp	361745	\$52	\$12,000				

LCTEMGEN08

YEAR END RECONCILIATION FORM ONLY

Lancaster County Tax Collection Bureau LST Annual Reconciliation Form	2008	Due: February 28, 2009
--	------	------------------------

EIN/TIN: _____

EMPLOYER: _____

Enter amount of LST withheld to LCTCB here ➤

DOLLARS	CENTS
\$	\$

Use black or blue ink only

With this form file a list of all employees including name, address, SS#, state wages, LST amount withheld for LCTCB and municipality for which the tax was withheld. If no LST was withheld, indicate a brief reason for not withholding. Check appropriate box below for filing format.

Employee List

CD-ROM

3-1/2" DISK