



LANCASTER COUNTY TAX COLLECTION BUREAU
1845 WILLIAM PENN WAY SUITE 1 - LANCASTER, PA 17601-6713
Telephone: (717) 569-4521
www.lctcb.org



INDIVIDUAL ESTIMATED QUARTERLY INSTRUCTIONS & PAYMENT COUPONS

The Pennsylvania Local Tax Enabling Act requires that every resident individual taxpayer who can reasonably expect, after subtracting expenses, to have net profits and/or other earned income not subject to withholding to make quarterly estimated tax payments with the resident tax office. LCTCB has established \$50,000.00 as the minimum earnings threshold for which estimated payments are required.

The first installment is due on or before April 15th. The remaining installments are due on or before July 15th and October 15th of the current year and on or before January 15th of the succeeding year.

Failure of a resident individual taxpayer, whose net profit and/or other taxable earned incomes are greater than \$50,000.00, to pay the estimated tax installments will result in the imposition of penalties and interest.

If one payment is made for multiple persons, the amount of tax to be applied to each person must be listed on a separate payment coupon and identified by the correct social security number of the resident individual taxpayer.

*Online payment option available at <https://ind.lctcb.org>
Please refer to the enclosure for more details.*

Worksheet only - Please retain for your records.

Estimated Income	
<u>Taxpayer</u>	
1. Wages	_____
2. Less allowable Employee Business Expenses.....	_____
3. Taxable Earnings (Line 1 minus Line 2).....	_____
4. Other Taxable Income	_____
5. Self-Employment Earnings	
a. Business	_____
b. Farming	_____
c. Partnership	_____
6. Taxable Earned Income (Lines 3,4 and 5 a, b and c) ..	_____
7. Tax at appropriate rate..... (See Reverse Side For Rate)	_____
8. Expected Employer Withholding	_____
9. Estimated Tax Liability (Line 7 less Line 8)	_____

Record of vouchers paid		
<u>Taxpayer</u>	<u>Total</u>	<u>Date paid</u>
April 15, 2026 Line 9 x 25%	_____	_____
July 15, 2026 Line 9 x 25%	_____	_____
October 15, 2026 Line 9 x 25%	_____	_____
January 15, 2027 Line 9 x 25%	_____	_____
TOTALS	_____	_____

***New for 2025 – Lancaster City & City Annexes have raised their rate to 1.60%**

School District	Municipality	Resident PSD	Tax Rate		School District	Municipality	Resident PSD	Tax Rate
COCALICO					OCTORARA AREA			
	Adamstown Boro	360101	1.00%			Atglen Boro	361301	1.00%
	Denver Boro	360102	1.00%			Highland Twp	361302	1.50%
	E Cocalico Twp	360103	1.00%			Londonderry Twp	361303	1.25%
	W Cocalico Twp	360104	1.00%			Parkesburg Boro	361304	1.00%
COLUMBIA						W Fallowfield Twp	361305	1.00%
	Columbia Boro	360201	1.00%			W Sadsbury Twp	361306	1.00%
CONESTOGA VALLEY						Christiana Boro	361307	1.00%
	E Lampeter Twp	360301	1.00%			Sadsbury Twp	361308	1.00%
	Upper Leacock Twp	360302	1.00%		PENN MANOR			
	W Earl Twp	360303	1.00%			Conestoga Twp	361401	1.00%
	*E Lampeter Twp Annex	360399	1.60%			Manor Twp	361402	1.00%
DONEGAL						Martic Twp	361403	1.00%
	E Donegal Twp	360401	1.00%			Millersville Boro	361404	1.00%
	Marietta Boro	360402	1.00%			Pequea Twp	361405	1.00%
	Mount Joy Boro	360403	1.00%		PEQUEA VALLEY			
	Mount Joy Twp	360404	1.00%			Leacock Twp	361501	1.00%
EASTERN LANCASTER COUNTY						Paradise Twp	361502	1.00%
	Brecknock Twp	360501	1.00%			Salisbury Twp	361503	1.00%
	Caernarvon Twp	360502	1.00%		SOLANCO			
	Earl Twp	360503	1.00%			Bart Twp	361601	1.65%
	E Earl Twp	360504	1.00%			Colerain Twp	361602	1.65%
	New Holland Boro	360505	1.00%			Drumore Twp	361603	1.65%
	Terre Hill Boro	360506	1.00%			E Drumore Twp	361604	1.65%
ELIZABETHTOWN AREA						Eden Twp	361605	1.65%
	Conoy Twp	360601	1.00%			Fulton Twp	361606	1.65%
	Elizabethtown Boro	360602	1.00%			Little Britain Twp	361607	1.65%
	Mount Joy Twp	360603	1.00%			Providence Twp	361608	1.65%
	W Donegal Twp	360604	1.00%			Quarryville Boro	361609	1.65%
EPHRATA AREA					WARWICK			
	Akron Boro	360701	1.00%			Elizabeth Twp	361701	1.15%
	Clay Twp	360702	1.00%			Lititz Boro	361702	1.15%
	Ephrata Boro	360703	1.00%			Warwick Twp	361703	1.15%
	Ephrata Twp	360704	1.00%					
HEMPFIELD								
	E Hempfield Twp	360801	1.00%					
	E Petersburg Boro	360802	1.00%					
	Mountville Boro	360803	1.00%					
	W Hempfield Twp	360804	1.00%					
LAMPETER-STRASBURG								
	Strasburg Boro	360901	1.00%					
	Strasburg Twp	360902	1.00%					
	W Lampeter Twp	360903	1.00%					
	*W Lampeter Twp Annex	360999	1.60%					
LANCASTER								
	*Lancaster City	361001	1.60%					
	Lancaster Twp	361002	1.00%					
MANHEIM CENTRAL								
	Manheim Boro	361101	1.00%					
	Penn Twp	361102	1.00%					
	Rapho Twp	361103	1.00%					
MANHEIM TOWNSHIP								
	Manheim Twp	361201	1.00%					

Mailing Address for Estimated Tax Payments - LCTCB PO Box 11447 Lancaster, PA 17605-1447

Lancaster County Tax Collection Bureau collects the earned income/net profits tax for the school districts and municipalities listed on the instructions sheet. If you were a resident of any of the municipalities or school districts for all or any portion of the tax year, you are required to file a written form with this tax bureau.

Taxpayers Bill of Rights Notice: You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local earned income and net profits taxes by requesting the Taxpayers Bill of Rights Disclosure Statement. To obtain a copy, call LCTCB at (717) 569-4521, or send written request to LCTCB, 1845 William Penn Way, Suite 1, Lancaster, PA 17601-6713 or visit our website at www.lctcb.org.

FOR ASSISTANCE WITH YOUR EARNED INCOME TAX RETURN, CALL (717) 569-4521 OR VISIT THE BUREAU OFFICE.
PLEASE CALL FOR OFFICE HOURS.