

**Lancaster Tax Collection District
Lancaster County Tax Collection Bureau
Employer Reporting and Remittance Due Dates for 2020**

Act 32 of 2008 as amended by Act 150 of 2016 and Act 18 of 2018 requires employers to file a report and remit **Local Earned Income Taxes (EIT)** to the specified collectors as follows:

For employers reporting quarterly – on or before the last day of the month succeeding the quarter being filed.

For employers reporting monthly – on or before the last day of the month succeeding the month being filed.

LCTCB has adopted the same due dates for filing quarterly **Local Services Taxes (LST)** returns.

In addition to the language of Act 32 of 2008, the following Pennsylvania statute must be used to interpret the due dates for filing and remittance:

1 Pa.C.S.A. § 1908, § 1908. Computation of time, Currentness

“Whenever the last day of any such period shall fall on Saturday or Sunday or on any day made a legal holiday by the laws of this Commonwealth or of the United States, such day shall be omitted from the computation.”

Based on this statute, employers must file on or before the last day following the month or quarter’s end (as the case may be) *unless* the last day falls “on Saturday or Sunday” or is a “legal holiday.” If the last day following the month or quarter’s end (as the case may be) falls on a Saturday, a Sunday, or a legal holiday, employers have until the end of the next business day to file.

The chart below indicates the due dates for employer filing and remittance for year **2020**.

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 2	July 31	August 31
February 29	March 31	August 31	September 30
March 31	April 30	September 30	November 2
April 30	June 1	October 31	November 30
May 31	June 30	November 30	December 31
June 30	July 31	December 31	February 1, 2021

Quarterly Reporting & Remittance

For Period Ending	Report & Remittance Due Date	For Period Ending	Report & Remittance Due Date
March 31	April 30	September 30	November 2
June 30	July 31	December 31	February 1, 2021

Annual Reconciliation

Per Act 32 the due date for the Annual Reconciliation is the end of February
 2019 Annual Reconciliation Due Date is March 2, 2020
 2020 Annual Reconciliation Due Date is March 1, 2021