MOUNT WOLF BOROUGH
LOCAL SERVICES TAX
Employer Return – Form: LST 1 E
Tax Year _____

Business Name _____ Phone _____ Date _____

Address of business in Mt Wolf _____

Address for tax mailing (if different) _____

Name & position (Print) _____ (Signature) _____

List amount paid behind: Total Year $_____ **or** 1st qtr $_____ 2nd qtr $_____ 3rd qtr $_____ 4th qtr $_____

Typical amount due: $13 per quarter ($52 a year) per person (Employer may pay total year's amount by 4/30.)
1st quarter due by 4/30. 2nd quarter due by 7/30. 3rd quarter due by 10/30. 4th quarter due by 1/30 the following year..
If submitting quarterly please make a copy of this form. It will only be sent to you once during the first quarter,

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Make check payable to: Charles Stambaugh TC; PO Box 357, Mt Wolf PA 17347-0357
Phone: 717-266-1574 E-mail: taxcollectorMtWolf@gmail.com PSD Code 670604

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As an employer of at least one individual who performs work within the Borough of Mt Wolf you are require to collect from such individuals the annual Local Services Tax (LST) amount of **$52**. Workers who earn less than **$12,000** for work in the Borough within the tax year are not subject to the tax. This tax is enacted under the authority of Pennsylvania's Local Tax Enabling Act, as amended by Act # 7 of 2007, and Mount Wolf Borough Ordinance (No. 2007-3). (Copy is available upon request.)

For those who paid the LST or EMST or OPT to a principal or previous employer, within the same tax year, the Borough's assessed amount is less the previous paid amount. The employee must provide proof of previous payment.

The pro-rated share of the tax assessed on the person for a payroll period, shall be determined by dividing the rate ($52) by the number of payroll periods established by the employer for the calendar year. This means that if a person is paid on a weekly basis, then $1 per week is deducted from the employee pay. This pro-rated collection can be demanded by the employee.

If an employee leaves, before the end of the year, and earned over $12,000, while working in the Borough, then the balance of the $52 tax is taken out of their last paycheck and submitted to the tax collector. If an employee leaves, before the end of the year, and earned less than $12,000, then the employee is entitled to a refund from their employer for the tax amount not submitted and can send a refund request to the tax collector for their submitted amount in that calendar year.

For new hires, who will be making over $12,000, while working in the Borough, the tax is pro-rated over the remaining payroll periods in that calendar year. For new hires that will be making less than $12,000, an exemption form must be completed for no tax to be withheld.

The Tax Collector will give a receipt for this tax payment to the employer if a self-addressed stamped envelope is sent with the tax payment. The employer is responsible to give written notice of a deduction of the tax to each employee from whom they collected the tax. Employers may submit their own version of this form but all required information must be listed.

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List all individuals paid by you for work or services performed within the Borough of Mt Wolf. The quarterly list must include name, SS#, address, and tax amount being paid. If Exempt is written in Tax Paid, then submit a yearly exemption form.

Name	SS#	Address	Paid $

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Business Name _____ Phone _____ Date _____

Name	SS#	Address	Paid $