

**BOROUGH OF EAST GREENVILLE
LOCAL SERVICES TAX RETURN**

206 Main St., East Greenville, PA 18041
Phone 215-679-5194 / Fax 215-679-3931

FORM LST - Q

YEAR 20____ - QUARTER ____
DUE 30 DAYS AFTER END OF QUARTER

- Read instructions on the back before completing.
- Sign this form and make a copy for your records.
- Make check payable to: Borough of East Greenville
and mail to address above.
- Mail this return with your payment.

- I. Number of Employees for this quarter
- II. Gross amount of tax from Line 'T' of Schedule A below
- III. Interest (6% per month after due date)
- IV. Penalty (5% of Line II) if paid after due date
- V. Total Due - (including any penalty and interest due)

NAME & ADDRESS:

**I DECLARE UNDER PENALTY OF LAW THAT THE
INFORMATION HEREIN CONTAINED IS TRUE AND
CORRECT.**

AUTHORIZED SIGNATURE:

PHONE #: _____

DATE: _____

SCHEDULE A (Attach additional pages if needed)

#	(A) EMPLOYEE NAME AND SSN (including self-employed individuals)	(B) PAY PERIOD INTERVAL* (W,B,S,M,O,A)	(C) TAX PER PAY based on interval **	(D) NUMBER OF PAY PERIODS IN QUARTER	(E) TAX DUE (column C x column D)	(F) Exempt employee ***
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
	Subtotal from additional pages					
T	TOTAL (insert on line II, above)					

* Pay period intervals:

(W) Weekly payroll: 52 pay periods. LST is assessed and withheld \$1.00/pay

(B) Bi-weekly payroll: 26 pay periods. LST is assessed and withheld \$2.00/pay

(S) Semi-monthly payroll: 24 pay periods. LST is assessed and withheld \$2.16/pay

(M) Monthly payroll: 12 pay periods. LST is assessed and withheld \$4.33/pay

(O) Other payroll: Irregular payroll (self-employed and employment with unusual, periodic, or irregular pay periods). Employer must treat each calendar quarter as a 13-week pay period and withhold and pay LST at the rate of \$13.00 per quarter.

This amount is pro-rated for persons employed less than the entire 13-week period of a particular quarter.

(A) Tax in Arrears See instructions.

** Tax based on interval: W = \$1/pay; B = \$2/pay; S = \$2.16/pay; M = \$4.33/pay; O = \$13/quarter; A See instructions; Exempt = \$0

*** Exemption: Provide date exemption certificate was filed. See instructions. Leave blank if employee is not exempt.

BOROUGH OF EAST GREENVILLE
Instructions for Completing Quarterly LST Forms

Section 1, General

The Local Services Tax ("LST") is levied on persons who engage in an occupation in the Borough of East Greenville. Employers are required to withhold and remit the tax and file quarterly returns as provided herein.

Section 2, Exemptions

Certain persons are exempt from tax: (a) persons with annual earnings less than \$12,000, (b) certain severely disabled veterans, (c) certain U.S. Reservists on active duty, and (d) persons with concurrent employment whose primary employment is outside of the Borough of East Greenville and who pay the equivalent tax to the municipality in which the person is primarily employed. Persons who wish to claim exemption must complete and file an exemption certificate form annually. Forms are available from the Borough or employer and must be filed with the Borough and the employer. Employers must maintain all completed exemption certificates. See Borough LST regulations for information on who may claim exemption.

Section 3, When to File Return and Remit Tax

Employers must remit the LST on or before the last day of the month following the end of each quarter of a calendar year and file a quarterly return. Returns are due April 30, July 31, October 31 and January 31 of each calendar year.

Section 4, Rate of Tax

The rate of tax is \$52.00 per calendar year, assessed on a pro-rata basis at \$1.00 per week (or partial week). The date of pay determines the calendar quarter in which a week or weeks is/are reported.

Section 5, Withholding and Payments for Various Pay Cycles

Withholding and payment of the LST must be consistent with the employer's established payroll system as follows:

- (W) Weekly payroll:** 52 pay periods. LST is assessed and withheld \$1.00/pay.
(B) Bi-weekly payroll: 26 pay periods. LST is assessed and withheld \$2.00/pay.
(S) Semi-monthly payroll: 24 pay periods. LST is assessed and withheld \$2.16/pay.
(M) Monthly payroll: 12 pay periods. LST is assessed and withheld \$4.33/pay.
(O) Other payroll: Irregular payroll (self-employed and employment with unusual, periodic, or irregular pay periods). Employer must treat each calendar quarter as a 13-week pay period and withhold and pay LST at the rate of \$13.00 per quarter. This amount is pro-rated for persons employed less than the entire 13-week period of a particular quarter.
(A) Tax in arrears If a person claiming an exemption does earn income or net profits of at least \$12,000, or is otherwise no longer eligible for exemption, he/she must notify both the Township and his/her employer(s) immediately, at which time the amount of tax owed for all prior quarters of the current calendar year will be withheld by the employer and remitted with the return. Use abbreviation "(A)" to indicate such tax in arrears for previously exempt persons.

Section 6, Form and Information

Additional LST Return forms, exemption certificates, copies of the Borough's LST regulations and copies of the Borough's LST Ordinance are available on the Borough's website (www.egreenville.org) or in the Borough's Finance Department. If you have questions, contact the Treasurer at 215-679-5194, ext 3 or at office@egreenville.org.

LINE-BY-LINE INSTRUCTIONS

First, complete **Schedule A** to calculate LST withheld in quarter being reported:

- Column A: Provide name (last, first, middle initial) of each person employed during the quarter being reported and each self-employed person.
Column B: State pay period interval for each employee using abbreviation based on description above (W = weekly; B = bi-weekly; S = semi-monthly; M = monthly; O = other; A = tax in arrears)
Column C: Insert tax per pay based on pay period interval (see above). For exempt employees the tax per day is \$0.00.
Column D: State number of pay periods in quarter for each employee. For employees shown in "other" pay period interval, number of pay periods in quarter is 1. If an employee was not employed for the entire pay period, state only the number of pay periods for which the employee was employed in this quarter.
Column E: Calculate tax due by multiplying column C and column D.
Column F: If employee is exempt and has filed an exemption certificate, provide the date on which certificate was filed with the Borough. Leave this space blank if the employee is not exempt.
Subtotal: If additional pages are needed to list all employees, insert total from additional pages on this line.
Total: Total the tax due in Column E.

Second, complete top of Form LST:

- Line I: State number of employees in this quarter, including self-employed and exempt individuals.
Line II: Insert total number of tax column from bottom of Schedule A, line "T".
Line III: If tax return is filed and/or tax is paid after due date on return, include interest at the rate of 6% of tax per month, or fraction of a month.
Line IV: If tax return is filed and/or tax is paid after due date on return, add 5% penalty.
Line V: Add lines II, III and IV.