

TOWNSHIP OF PINE

ALLEGHENY COUNTY

230 Pearce Mill Road, Wexford, PA 15090

Homepage - <http://twp.pine.pa.us>

724-625-1591

Facsimile 724-625-1560

Local Services Tax - Employer's Quarterly Return

Federal employer ID#: _____

Employer name and address: Code _____

1.) TOTAL TAX WITHHELD: \$ _____

2.) PENALTY & INTEREST (1%/ month): _____

3.) TOTAL: _____
(Payable to "LST Collector, Township of Pine")

Note: All employees must be included in detail below, regardless of whether or not they have LST withheld.

Check the Applicable Quarter, Tax Year _____

- 1st Qtr (Jan.,Feb.,Mar.) Due April 30
 2nd Qtr (Apr.,May,June) Due July 31
 3rd Qtr (July,Aug.,Sept.) Due Oct.31
 4th Qtr (Oct.,Nov.,Dec.) Due Jan.31

Substitute forms are acceptable as long as all information is included. Incomplete forms are not considered to be timely filed.

Social Security Number	Employee's Name (Self-employed individuals report & pay \$13.00 per qtr)	Street Address, State, City & Zip	Total Wages Paid this Quarter	Tax Withheld	Exemption Form on File?
- -					<input type="checkbox"/>
- -					<input type="checkbox"/>
- -					<input type="checkbox"/>
- -					<input type="checkbox"/>
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I declare under penalty of law that the information contained herein is true, correct, and complete.

AUTHORIZED SIGNATURE

PRINT NAME

PHONE NUMBER

DATE

Township of Pine Local Services Tax Instructions for Employer's Quarterly Return

Withholding Requirements

The Local Services Tax is effective January 1, 2009. The total amount of the tax is \$52. All employers with work sites in the Township of Pine are required to deduct the LST from their employees and submit the tax quarterly. The full \$52 is not deducted from the employee's first paycheck of the year. Instead, the LST must be deducted evenly from each paycheck based on the number of pay periods in the year. The withholding amount is calculated by dividing \$52 by the number of pay periods in the year. For example, if pay periods are weekly, the deduction is \$1. If pay periods are bi-weekly, the deduction is \$2. If pay periods are semi-monthly, the deduction is \$2.17. If pay periods are monthly, the deduction is \$4.33.

Reporting

This return is mailed to all employers of record at the beginning of each year. **Please make copies of the return and submit one each quarter.** The return and payment are due on the last day of the month following the end of the calendar quarter (1st quarter – due April 30th, 2nd quarter – due July 31st, 3rd quarter – due October 31st, 4th quarter – due January 31st). Payment must be postmarked by the due date. Penalties and interest for late payment apply. Checks should be made payable to “LST Collector, Township of Pine”. Payments may not be combined with earned income tax payments.

Please note that failure to receive the quarterly return does not relieve an employer of the responsibility to file. Blank forms are available at the Tax Office and on the Township of Pine website. A substitute form is acceptable **as long as it contains all the required information.** Incomplete forms are not considered to be timely filed.

Self-employed Individuals

Every taxpayer who is self-employed (sole proprietorship, partnership or limited liability company) must file a quarterly return and pay a pro-rata share of the tax. The tax due per quarter is \$13.00.

Exemptions

If an annual Upfront Exemption Certificate is submitted to the employer **and the Township of Pine Tax Office**, the employer is not required to withhold the LST. Proper documentation must be included in order to claim an upfront exemption. All employee information must be included on the quarterly return, regardless of whether the LST is withheld. If an Upfront Exemption Certificate has been filed by an employee, check the box “Exemption Form on File?”.

Catch-up Withholding

If an employee has filed an Upfront Exemption Certificate and later in the year becomes ineligible, the employer must withhold a lump sum equal to the amount of LST that should have been withheld year-to-date. The employer is required to bring the employee's withholding account up-to-date and equal to the total tax that would have been withheld if no exemption certificate had been filed. Withholding must commence at the per-pay-period rate throughout the balance of the year.

New Hires/Terminations

The LST is withheld based on the number of pay periods in a year, regardless of when an employee is hired. For example, if the pay period is weekly and an employee is hired July 1st, \$1 is withheld from each pay for the balance of the year, for a total of \$26. No catch-up withholding is required. If an employee quits before the full \$52 is withheld, the employer has fulfilled their obligation. Do not withhold the balance from the final paycheck.