

**CONCORD TOWNSHIP  
DELAWARE COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 298**

**AN ORDINANCE OF THE TOWNSHIP OF  
CONCORD, DELAWARE COUNTY, PENNSYLVANIA AMENDING THE GENERAL  
CODE OF THE TOWNSHIP OF CONCORD, CHAPTER 170 TAXATION, ARTICLE III  
EMERGENCY AND MUNICIPAL SERVICES TAX, INCREASING THE AMOUNT OF  
THE TAX FROM \$34 TO \$52**

The Board of Supervisors of Concord Township, Delaware County, Pennsylvania does hereby ENACT AND ORDAIN that the Code of Concord Township, as heretofore amended, is amended by replacing former Section 170-11 with the following:

**ARTICLE III, Emergency and Municipal Services Tax**

**§170-11. Amount**

Beginning with the effective date of this article, the amount of the tax levied under Section 170-10 of this article is the sum of \$52 per annum.

**ORDAINED AND ENACTED THIS 17th day of January 2006.**

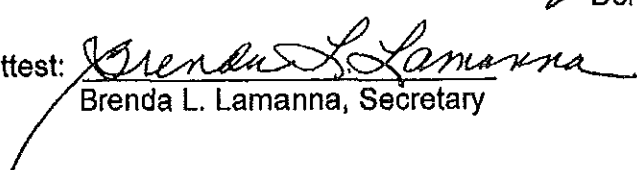
**BOARD OF SUPERVISORS OF THE  
TOWNSHIP OF CONCORD**

By

  
Dominic A. Piloggi, Chairman

J. CAPPELLI VICE CHAIRMAN

Attest:

  
Brenda L. Lamanna, Secretary



50 North Seventh Street Bangor, PA 18013

Website: www.hab-inc.com

E-mail: csberk@hab-inc.com

### LOCAL SERVICES TAX REGISTRATION

(To be answered within 10 days)

A review of businesses in your area indicates that you may employ one or more persons. To comply with Act 511 of The Pennsylvania State Legislature (and the law in your local taxing district), you are required to answer the following questions. All information will be held in strict confidence.

TRADE NAME: \_\_\_\_\_

FEDERAL EMPLOYER ID NUMBER: \_\_\_\_\_

NAME(S) OF THE OWNER(S): \_\_\_\_\_

PAYROLL CONTACT: \_\_\_\_\_

BUSINESS TELEPHONE NUMBER: \_\_\_\_\_ E-MAIL ADDRESS: \_\_\_\_\_

CORRECT TAXING JURISDICTION: (Name of Township or Borough where business is located): \_\_\_\_\_

MAILING ADDRESS WHERE ALL FORMS ARE TO BE SENT: \_\_\_\_\_

NUMBER OF EMPLOYEES: \_\_\_\_\_ (Include both full and part-time)

TYPE OF BUSINESS: \_\_\_\_\_

DATE BUSINESS STARTED: \_\_\_\_\_ (Month and Year)

I HEREBY CERTIFY THAT ALL INFORMATION AND STATEMENTS HEREIN ARE TRUE AND CORRECT.

DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

If you would like more information on how to file electronically please provide an e-mail address that we may contact you at.

*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Berkheimer at 610-599-3139, during the hours of 9:00 AM through 4:30 PM, Monday through Friday. If Berkheimer is not the appointed tax hearing officer in your taxing district, you must contact your taxing district about the proper procedures and forms necessary to file an appeal.*



Dear Employer:

This letter is being sent to inform you of the changes that took effect on January 1, 2008, for tax year 2008 and forward, to the way this tax is to be collected. The changes were mandated by the bill enacting Act 7, which was signed into law by the governor in 2007.

**THE FOLLOWING CHANGE APPLIES TO ALL EMPLOYERS:**

1. Effective January 1, 2008, the name of the tax will change to the Local Services Tax.

**THE FOLLOWING CHANGES APPLY ONLY TO EMPLOYERS WITH A TAX RATE GREATER THAN \$10:**

2. The tax, for tax year 2008 forward, becomes a weekly payroll deduction. The tax will now be withheld from the employee each time they are paid. To calculate the amount to be withheld from each employees pay you should take the tax rate in effect and divide it by the number of pay periods in the coming year. You are required to withhold the tax from all employees in your employ unless they meet the criteria stated in # 5, 6 and/or 7 below.

3. You will now remit the taxes withheld to the municipality's collector on a quarterly basis.

4. The employee will only be required to pay the tax for the period in which they are employed within this jurisdiction

5. The act requires that all jurisdictions exempt individuals with incomes within their jurisdiction of \$12,000. Employees will have the right to complete a copy of form (LST Exemption 10-07). You will be required to retain a copy of the form. We request that the employer submit the original, with all attachments to us with your quarterly filings.

6. The act also requires that taxing bodies also exempt all individuals who are on active military duty or have been called to active military duty at any time within the taxing year from payment of the tax. Also to be exempted from payment of the tax are any former/current member of the military who is a paraplegic, double and/or quadruple amputee or has any service related disability, as declared by the United States Veterans Administration or its successor.

7. Employers shall refrain from withholding the tax from any employee who provides proof that they are already having the tax withheld by another employer. The other employer must be their place of primary employment.

Additional Information, including Rules & Regulations outlining your requirements, forms, additional exemption certificates, and refund request forms, is available on our website at [www.hab-inc.com](http://www.hab-inc.com).

Respectfully,  
Berkheimer Tax Administrator

PO BOX 906  
BANGOR, PA 18013-0906

**GENERAL INSTRUCTIONS FOR FILING LST-1  
Local Services Tax**

**What is the Local Services Tax?** The Local Services Tax is a local tax due from all individuals who are employed within the taxing jurisdiction printed on your LST-1 form.

**How to File:** Return each completed LST-1 form on or before the quarterly due dates, using the enclosed return addressed labels. If there is no withholding for a quarter indicate the reason for no withholding and return the form using the enclosed label. Please correct any error in district, business name, and address. You are required to include a list of individual employees, their social security numbers and the amount of tax withheld.

**How to withhold for your employees:** The Local Services Tax will be withheld on a payroll period basis. Only withhold the Local Services Tax for the payroll periods in which each employee is in your employment. The tax assessed on each taxpayer for a payroll period is calculated by dividing the combined rate of the LST by the number of payroll periods established by the employer for the calendar year. Refer to the front of the form for the annual tax rate. EX: \$52 rate divided by 52 pay periods equals \$1. The tax amounts that have been withheld are required to be remitted at the end of each quarter. Remit the tax, along with the LST-1 Forms, to Berkheimer Tax Administrator. If your employee presents a pay stub accompanied by an employee statement of principal employment as proof that a \$52 Local Services Tax is being withheld by another employer regardless of tax jurisdiction in Pennsylvania, you should not withhold it again. If the LST is levied at a combined rate of \$10 or less, the tax may be collected in a lump sum. If the combined rate exceeds \$10 it must be assessed and collected in installments based on payroll periods.

**Reporting for Self-Employed Individuals and Employers:** If you report your business earnings as a profit or loss on a Schedule with the Federal or State Governments (e.g. Schedule C or E), the LST-3 form (below) should be filed once per quarter if the tax rate exceeds \$10. If the tax rate levied is \$10 or less, submit tax in one lump sum. Submit the LST-3 for yourself, in addition to the LST-1 for your employees. If you have no employees, indicate "No Employees" on each quarterly form and submit along with the LST-3 form (below) and additional forms will be sent. If you are issued a W-2 for business earnings, you should not file the LST-3. In this case, report the Local Services Tax for yourself along with your employees on the LST-1 form.

**Receipt:** Your canceled check is sufficient proof of payment. Anyone requesting a photocopy of their return will be charged a \$5.00 administrative fee. Please submit your request and payment along with a self-addressed stamped envelope.

**Low Income Exemption:** Employers located in areas with a combined tax rate exceeding \$10 are required to exempt employees whose total earned income and net profits from all sources is less than \$12,000 for the calendar year. Employees must file an annual exemption certificate to receive the exemption request. Employers located in areas not exceeding \$10 may or may not have a low income exemption. If an employee exceeds the low income exemption, employers are required to withhold a "catch-up" lump sum tax equal to the amount of tax that was not withheld from the employee as a result of the exemption and continue withholding the same amount per pay period that is withheld for other employees. If no exemption request is submitted and the employee does not meet the exemption amount by the end of the year, a refund request may be submitted by the taxpayer. The refund form and exemption certificate are available on our website.

Please be advised that the school district portion may not have an earnings exemption, or that its amount may be less than the municipal exemption in which this portion of the tax may still be due. If you are reporting the school district portion only for an employee, please place the amount of this payment into the box marked "Total of SD Only Payments".

**Refund:** If you or one of your employees needs to request a refund for a prior year payment, a form to do so can be downloaded from our website as shown below. Please note however; that refunds must be requested within 3 years of the final filing date for the tax year in question or the date payment was made, whichever is greater. Forms may be downloaded from our website at [www.hab-inc.com](http://www.hab-inc.com).

For further information please refer to our website at [www.hab-inc.com](http://www.hab-inc.com) or the DCED website at [www.newpa.com](http://www.newpa.com).

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes by calling Berkheimer at 610-599-3142, during the hours of 9:00 a.m. through 4:30 p.m., Monday through Friday. Or, you can visit our website at [www.hab-inc.com](http://www.hab-inc.com). If Berkheimer is not the appointed tax hearing officer for your taxing district, you must contact your taxing district about the proper procedures and forms necessary to file an appeal.

**NOTE: Delinquent cost may be assessed for failure to file a required LST form.**

There will be a \$20.00 fee for returned checks.

There may be a \$12.50 fee if no check enclosed for tax due at time of filing.

**LST-3**

**LOCAL SERVICES TAX PERSONAL RETURN**

**YEAR** \_\_\_\_\_

If you have no employees complete and return this portion.

**EMPLOYMENT TAXING JURISDICTION**  
This is the City, Borough or Township in which you work (including county):  
\_\_\_\_\_

1. Local Services Tax  
Annual Rate \$            ÷ 4 ..... \$ \_\_\_\_\_
2. Penalty \_\_\_\_\_ after Due Date..... \$ \_\_\_\_\_
3. Interest \_\_\_\_\_ per month after Due Date .. \$ \_\_\_\_\_
4. TOTAL Due and Enclosed ..... \$ \_\_\_\_\_

Social Security No: \_\_\_\_\_

Authorized  
Signature

Date  
Filed

I declare under penalty of law that the information herein contained is true and correct.

Name  
Street  
City  
State

Make check payable to: HAB-LST

# LOCAL SERVICES TAX – EXEMPTION CERTIFICATE

Tax Year \_\_\_\_\_

## APPLICATION FOR EXEMPTION FROM LOCAL SERVICES TAX

- A copy of this application for exemption from the Local Services Tax (LST), and all necessary supporting documents, must be completed and presented to your employer AND to the political subdivision levying the Local Services Tax for the municipality or school district in which you are primarily employed.
- This application for exemption from the Local Services Tax must be signed and dated.
- **No exemption will be approved until proper documentation has been received.**

Name: \_\_\_\_\_ Soc Sec #: \_\_\_\_\_  
Address: \_\_\_\_\_ Phone #: \_\_\_\_\_  
City/State: \_\_\_\_\_ Zip: \_\_\_\_\_

### REASON FOR EXEMPTION

1. \_\_\_\_\_ MULTIPLE EMPLOYERS: Attach a copy of a current pay statement from your principal employer that shows the name of the employer, the length of the payroll period and the amount of Local Services Tax withheld. List all employers on the reverse side of this form. **You must notify your other employers of a change in principal place of employment within two weeks of the change.**
  
2. \_\_\_\_\_ EXPECTED TOTAL EARNED INCOME AND NET PROFITS FROM ALL SOURCES WITHIN \_\_\_\_\_ (municipality or school district) WILL BE LESS THAN \$ \_\_\_\_\_: Attach copies of your last pay statements or your W-2 for the year prior.  
  
If you are self-employed, please attach a copy of your PA Schedule C, F, or RK-1 for the prior year.
  
3. \_\_\_\_\_ ACTIVE DUTY MILITARY EXEMPTION: Please attach a copy of your orders directing you to active duty status. Annual training is not eligible for exemption. You are required to advise the tax office when you are discharged from active duty status.
  
4. \_\_\_\_\_ MILITARY DISABILITY EXEMPTION: Please attach copy of your discharge orders and a statement from the United States Veterans Administrator documenting your disability. Only 100% permanent disabilities are recognized for this exemption.

**EMPLOYER: Once you receive this Exemption Certificate, you shall not withhold the Local Services Tax for the portion of the calendar year for which this certificate applies, unless you are otherwise notified or instructed by the tax collector to withhold the tax.**

Tax Office: \_\_\_\_\_ Phone #: \_\_\_\_\_  
Address: \_\_\_\_\_ Zip: \_\_\_\_\_  
City/State: \_\_\_\_\_

### IMPORTANT NOTE TO EMPLOYERS

1. The municipality is required by law to exempt from the LST employees whose earned income from all sources (employers and self-employment) in their municipality is less than \$12,000 when the combined rate exceeds \$10.00.
2. The school district for the municipality in which your worksite(s) is located may or may not levy an LST. If it does, the income exemption provided may differ from the municipality and can be anywhere from \$0 to \$11,999.
3. Contact the tax office where your business worksites are located to obtain this information.

**Employment Information:** List all places of employment for the applicable tax year. Please list your **PRIMARY EMPLOYER** under #1 below and your secondary employers under the other columns. If self employed, write **SELF** under Employer Name column.

**1. PRIMARY EMPLOYER 2.**

**3.**

Employer Name			
Address			
Address 2			
City, State Zip			
Municipality			
Phone			
Start Date			
End Date			
Status (FT or PT)			
Gross Earnings			

**4.**

**5.**

**6.**

Employer Name			
Address			
Address 2			
City, State Zip			
Municipality			
Phone			
Start Date			
End Date			
Status (FT or PT)			
Gross Earnings			

**PLEASE NOTE:**

All information received by the Tax Collector is considered to be **CONFIDENTIAL** and is only used for official purposes relating to the collection, administration and enforcement of the **LOCAL SERVICES TAX**.

**I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION STATED ON AND ATTACHED TO THIS FORM IS TRUE AND CORRECT:**

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_