



YORK COUNTY OFFICE:
1405 N. DUKE STREET
PO BOX 15627
YORK PA 17405
717-845-1584
717-854-6376 (f)

ADAMS COUNTY OFFICE
240 WEST STREET
PO BOX 4374
GETTYSBURG PA 17325
717-334-4000
717-337-2565 (f)

2018

Local Services Tax Instructions
and Form Booklet

www.yatb.com

**YORK ADAMS TAX BUREAU
EMPLOYER INFORMATION**

PLEASE CONSIDER USING THE
EMPLOYER ONLINE FILING SYSTEM

WWW.PALITE.ORG

TO FILE AND PAY ONLINE

OR

USE THE MAILING LABELS BELOW TO
MAIL COMPLETED RETURNS AND PAYMENTS TO:

**YORK ADAMS TAX BUREAU
Employer Services Department
1405 N Duke Street
PO Box 15627
York PA 17405-0156**

ADDITIONAL INFORMATION IS AVAILABLE ON OUR WEB SITE: www.yatb.com

YORK ADAMS TAX BUREAU
Employer Services Department
1405 N Duke Street
PO Box 15627
York PA 17405-0156

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YORK ADAMS TAX BUREAU

LOCAL SERVICES TAX - INSTRUCTIONS

The completed tax form with payment must be remitted on a quarterly basis to the York Adams Tax Bureau. Online filing and payment is available at www.palite.org.

Please contact the Employer Services Department with any questions via email at employer@yatb.com or by phone at 717-845-1584, option 2.

Employers with 250 or more employees are required to use the palite online filing system or submit their quarterly returns using magnetic or optical media. Refer to the enclosed information to set up an online filing account. Payments may be made by check or ach debit through the employer online filing system.

Please be advised that **each employee and/or business owner** working within the taxing district must pay the Local Services Tax (LST) and file the required LST forms (including detail) with the bureau on a quarterly basis. Taxpayers may only be required to pay a maximum of \$52.00 Local Services Tax per year. If an employee has already paid the LST to another taxing authority, the employee must supply a receipt of payment to you. In the event of an audit for LST the bureau will request these records.

1. If the LST is levied at a combined rate of \$10.00 or less the tax should be collected and remitted in a lump sum.
2. **Low Income Exemption** - There is a mandatory low income exemption for individuals earning less than \$12,000.00 if the tax is levied in excess of \$10.00. In order to receive the exemption, the individual must annually fill out the LST exemption form. Unless the employee supplies the employer with the completed exemption form, you are to proceed with the collections of the LST as specified by local ordinance.
3. Employers are required to make the exemption form available to their employees. A copy of the LST exemption form is included in your packet. Additional forms are available online.
4. Employers with multiple locations within the YATB jurisdiction may continue to remit the LST withholding using one check; **HOWEVER**, if remitting paper filings the detail for each account must be reported on separate forms. Electronic files may contain multiple accounts.
5. In the event you have no employees during the reporting period, file "0" under the number of employees on the form, sign and return it. **Beginning in 2013 businesses must make a filing each quarter, even if no tax is due for the tax period.**

Each quarterly LST filing must include a completed Quarterly Local Services Tax Return along with payment. The completed return must include a listing of each employee's name, address, SSN, work location PSD code and the amount of tax remitted for each individual listed.

Each employer is entitled to receive a written explanation of your rights in regard to the audit, appeal, enforcement, refund and collection of the Local Services Tax.

YORK ADAMS TAX BUREAU

EMPLOYER ONLINE FILING QUESTIONNAIRE

In order to have the ability to file your EIT (earned income tax) W-2 and/or LST (local services tax) detail online, please complete the form below and email it to onlineaccounts@yatb.com, or fax it to Employer Services at (717) 854-6376. We will register your account and issue a temporary password. Employers who process their own payroll, fill out Section 1. Payroll processing services, please fill out Section 2. Please type or write legibly.

Section 1 (Individual Employers):

- 1. Business Name: _____
- 2. YATB Employer Account Number: _____
- 3. Federal EIN: _____ - _____
- 4. Amount of Last Quarterly EIT Payment (for verification purposes): \$ _____
- 5. Contact Person: _____
- 6. Contact Person's Email Address: _____
- 7. Contact Person's Direct Phone Number: _____

Section 2 (Payroll Service Providers):

- 1. Payroll Service Provider Name: _____
- 2. Payroll Service Provider FEIN: _____ - _____
- 3. Contact Person: _____
- 4. Contact Person's Email Address: _____
- 5. Contact Person's Direct Phone Number: _____

In addition to the above information, Payroll Service Providers must email an Excel spreadsheet containing the following detail:

- Identify the attachment as W-2 data or LST accounts
- YATB account number for each employer
- Federal EIN for each employer
- Name of each employer

YORK ADAMS TAX BUREAU

LOCAL SERVICES TAX (LST) – EXEMPTION CERTIFICATE Tax Year _____

- A copy of this exemption from the Local Services Tax (LST), and all necessary supporting documents, must be completed and presented to your employer.

Name: _____ SSN#: _____

Address: _____ Phone #: _____

City/State: _____ Zip: _____

REASON FOR EXEMPTION FOR TAX YEAR- _____

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('s) 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.

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.

YORK ADAMS TAX BUREAU

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			
Term Date			
Status (FT or PT)			
Gross Earnings			

4.

5.

6.

Employer Name			
Address			
Address 2			
City, State Zip			
Municipality			
Phone			
Start Date			
Term 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: _____



YORK ADAMS TAX BUREAU

York: 717-845-1584
 Fax: 717-854-6376
 email: employer@yatb.com
 www.yatb.com

**EMPLOYER QUARTERLY RETURN
 LOCAL SERVICES TAX WITHHOLDING**



EMPLOYER BUSINESS NAME (USE FEDERAL ID NAME)

EMPLOYER BUSINESS LOCATION - STREET ADDRESS (INCLUDE PO BOX IF PRIMARY USE)

CITY OR POST OFFICE

STATE

ZIP CODE

MUNICIPAL TAXING AUTHORITY (CITY, BOROUGH, TOWNSHIP) IN WHICH FACILITY OF BUSINESS IS LOCATED

COUNTY

BUSINESS PHONE NUMBER

BUSINESS FAX NUMBER

EMPLOYER PSD CODE

FEDERAL EIN

YATB EMPLOYER ACCOUNT NUMBER

ANNUAL TAX RATE

TAX YEAR

QUARTER

1. Number of Employees Subject to LST.....

2. Number of Pages Included with this Return.....

3. Total Local Services Tax Amount Withheld this Quarter.....

4. Penalty.....

5. Interest.....

6. Total Amount Paid this Return.....

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedule and statements and to the best of my (our) belief, they are true, accurate and complete.

PRIMARY CONTACT INDIVIDUAL FIRST NAME

PRIMARY CONTACT INDIVIDUAL LAST NAME

TITLE

PRIMARY CONTACT PHONE NUMBER

PRIMARY CONTACT EMAIL ADDRESS

SIGNATURE OF PRIMARY CONTACT INDIVIDUAL

DATE (MM/DD/YYYY)

Employee's Social Security Number	Employee's Name/Address (No PO Boxes)	Amount of LST Withheld this Quarter
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MAKE CHECKS PAYABLE TO: YATB

THERE WILL BE A **\$25.00** FEE FOR RETURNED PAYMENTS AND CHECKS.

REMIT TO:

York Adams Tax Bureau
 1405 North Duke Street, PO Box 15627 York, PA 17405



EMPLOYER QUARTERLY RETURN LOCAL SERVICES TAX WITHHOLDING

Employer Business Location [] Tax Yr [] Qtr []

Table with 3 columns: Employee's Social Security Number, Employee's Name/Address (No PO Boxes), and Amount of LST Withheld this Quarter. Contains 12 rows of data entry boxes.

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EMPLOYER QUARTERLY RETURN
LOCAL SERVICES TAX WITHHOLDING



EMPLOYER BUSINESS NAME (USE FEDERAL ID NAME)

Redacted input field for Employer Business Name

EMPLOYER BUSINESS LOCATION - STREET ADDRESS (INCLUDE PO BOX IF PRIMARY USE)

Redacted input field for Employer Business Location

CITY OR POST OFFICE

Redacted input field for City or Post Office

STATE

Redacted input field for State

ZIP CODE

Redacted input field for Zip Code

MUNICIPAL TAXING AUTHORITY (CITY, BOROUGH, TOWNSHIP) IN WHICH FACILITY OF BUSINESS IS LOCATED

Redacted input field for Municipal Taxing Authority

COUNTY

Redacted input field for County

BUSINESS PHONE NUMBER

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BUSINESS FAX NUMBER

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EMPLOYER PSD CODE

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FEDERAL EIN

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ANNUAL TAX RATE

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TAX YEAR

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QUARTER

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TITLE

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SIGNATURE OF PRIMARY CONTACT INDIVIDUAL

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EMPLOYER QUARTERLY RETURN **LOCAL SERVICES TAX WITHHOLDING**

Employer Business Location Tax Yr Qtr

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EMPLOYER QUARTERLY RETURN LOCAL SERVICES TAX WITHHOLDING

Employer Business Location [] Tax Yr [] Qtr []

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LOCAL SERVICES TAX WITHHOLDING



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EMPLOYER QUARTERLY RETURN **LOCAL SERVICES TAX WITHHOLDING**

L Employer Business Location Tax Yr Qtr

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LOCAL SERVICES TAX RATES BY SCHOOL DISTRICT

PSD CODE	TAXING AUTHORITY	COMBINED LST RATE	LOW INCOME EXEMPTION	PSD CODE	TAXING AUTHORITY	COMBINED LST RATE	LOW INCOME EXEMPTION
0101	BERMUDIAN SPRINGS SCHOOL DISTRICT - ADAMS CO.			6704	EASTERN YORK SCHOOL DISTRICT - YORK CO.		
010101	EAST BERLIN BOROUGH - ADAMS CO.	\$ 52.00	\$ 12,000	670401	EAST PROSPECT BOROUGH - YORK CO.	\$ 10.00	\$ -
010102	HAMILTON TOWNSHIP (BERMUDIAN SD) - ADAMS CO.	\$ 52.00	\$ 12,000	670402	HALLAM BOROUGH - YORK CO.	\$ 10.00	\$ -
0102	CONEWAGO VALLEY SCHOOL DISTRICT - ADAMS CO.			670403	HELLAM TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010201	ABBOTTSTOWN BOROUGH - ADAMS CO.	\$ 52.00	\$ 12,000	670404	LOWER WINDSOR TOWNSHIP - YORK CO.	\$ 10.00	\$ -
010202	BERWICK TOWNSHIP - ADAMS CO.	\$ 10.00	\$ -	670405	WRIGHTSVILLE BOROUGH - YORK CO.	\$ 52.00	\$ 12,000
010203	BONNEAUVILLE BOROUGH (CONEWAGO SD) - ADAMS CO.	\$ 10.00	\$ -	670406	YORKANA BOROUGH - YORK CO.	\$ 10.00	\$ -
010204	CONEWAGO TOWNSHIP - ADAMS CO.	\$ 52.00	\$ 12,000	670501	HANOVER BOROUGH - YORK CO.	\$ 52.00	\$ 12,000
010205	HAMILTON TOWNSHIP (CONEWAGO SD) - ADAMS CO.	\$ 52.00	\$ 12,000	6707	NORTHERN YORK SCHOOL DISTRICT - YORK CO.		
010206	MCSHERRYSTOWN BOROUGH - ADAMS CO.	\$ 52.00	\$ 12,000	670701	CARROLL TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010207	MT PLEASANT TOWNSHIP (CONEWAGO SD) - ADAMS CO.	\$ 10.00	\$ -	670702	DILLSBURG BOROUGH - YORK CO.	\$ 52.00	\$ 12,000
010208	NEW OXFORD BOROUGH - ADAMS CO.	\$ 52.00	\$ 12,000	670703	FRANKLIN TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010209	OXFORD TOWNSHIP - ADAMS CO.	\$ 52.00	\$ 12,000	6706	NORTHEASTERN SCHOOL DISTRICT - YORK CO.		
010210	STRABAN TOWNSHIP (CONEWAGO SD) - ADAMS CO.	\$ 10.00	\$ -	670601	CONEWAGO TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010211	TYRONE TOWNSHIP (CONEWAGO SD) - ADAMS CO.	\$ 52.00	\$ 12,000	670602	EAST MANCHESTER TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
0103	FAIRFIELD AREA SCHOOL DISTRICT - ADAMS CO.			670603	MANCHESTER BOROUGH - YORK CO.	\$ 52.00	\$ 12,000
010302	FAIRFIELD BOROUGH - ADAMS CO.	\$ 10.00	\$ -	670605	NEWBERRY TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
0104	GETTYSBURG AREA SCHOOL DISTRICT - ADAMS CO.			6708	RED LION AREA SCHOOL DISTRICT - YORK CO.		
010401	CUMBERLAND TOWNSHIP - ADAMS CO.	\$ 52.00	\$ 12,000	670805	RED LION BOROUGH - YORK CO.	\$ 52.00	\$ 12,000
010402	FRANKLIN TOWNSHIP - ADAMS CO.	\$ 10.00	\$ -	670807	WINDSOR TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010403	FREEDOM TOWNSHIP - ADAMS CO.	\$ 10.00	\$ -	6709	SOUTH EASTERN SCHOOL DISTRICT - YORK CO.		
010404	GETTYSBURG BOROUGH - ADAMS CO.	\$ 52.00	\$ 12,000	670901	CROSS ROADS BOROUGH - YORK CO.	\$ 10.00	\$ -
010405	HIGHLAND TOWNSHIP - ADAMS CO.	\$ 10.00	\$ -	670902	DELTA BOROUGH - YORK CO.	\$ 10.00	\$ -
010406	MT JOY TOWNSHIP (GETTYSBURG SD) - ADAMS CO.	\$ 10.00	\$ -	670903	EAST HOPEWELL TOWNSHIP - YORK CO.	\$ 10.00	\$ -
010407	STRABAN TOWNSHIP (GETTYSBURG SD) - ADAMS CO.	\$ 10.00	\$ -	670904	FAWN GROVE BOROUGH - YORK CO.	\$ 52.00	\$ 12,000
0105	LITTLESTOWN AREA SCHOOL DISTRICT - ADAMS CO.			670905	FAWN TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010501	BONNEAUVILLE BOROUGH (LITTLESTOWN SD) - ADAMS CO.	\$ 10.00	\$ -	670906	HOPEWELL TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010502	GERMANY TOWNSHIP - ADAMS CO.	\$ 10.00	\$ -	670907	PEACH BOTTOM TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010503	LITTLESTOWN BOROUGH - ADAMS CO.	\$ 52.00	\$ 12,000	670908	STEWARTSTOWN BOROUGH - YORK CO.	\$ 10.00	\$ -
010504	MT JOY TOWNSHIP (LITTLESTOWN SD) - ADAMS CO.	\$ 10.00	\$ -	6710	SOUTH WESTERN SCHOOL DISTRICT - YORK CO.		
010505	MT PLEASANT TOWNSHIP (LITTLESTOWN SD) - ADAMS CO.	\$ 10.00	\$ -	671002	PENN TOWNSHIP	\$ 52.00	\$ 12,000
010506	UNION TOWNSHIP - ADAMS CO.	\$ 10.00	\$ -	671003	WEST MANHEIM TOWNSHIP	\$ 52.00	\$ 12,000
0106	UPPER ADAMS SCHOOL DISTRICT - ADAMS CO.			6711	SOUTHERN YORK CO. SCHOOL DISTRICT - YORK CO.		
010601	ARENDTSTVILLE BOROUGH - ADAMS CO.	\$ 10.00	\$ -	671106	SHREWSBURY TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010602	BENDERSVILLE BOROUGH - ADAMS CO.	\$ 10.00	\$ -	6712	SPRING GROVE AREA SCHOOL DISTRICT - YORK CO.		
010603	BIGLERVILLE BOROUGH - ADAMS CO.	\$ 10.00	\$ -	671202	JACKSON TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
010604	BUTLER TOWNSHIP - ADAMS CO.	\$ 10.00	\$ -	671208	SPRING GROVE BOROUGH - YORK CO.	\$ 52.00	\$ 12,000
010605	MENALLEN TOWNSHIP - ADAMS CO.	\$ 10.00	\$ -	6713	WEST YORK AREA SCHOOL DISTRICT - YORK CO.		
010606	TYRONE TOWNSHIP (UPPER ADAMS SD) - ADAMS CO.	\$ 52.00	\$ 12,000	671301	WEST MANCHESTER TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
6701	CENTRAL YORK SCHOOL DISTRICT - YORK CO.			671302	WEST YORK BOROUGH - YORK CO.	\$ 52.00	\$ 12,000
670101	MANCHESTER TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000	6714	SCHOOL DISTRICT OF THE CITY OF YORK - YORK CO.		
670102	NORTH YORK BOROUGH - YORK CO.	\$ 52.00	\$ 12,000	671401	YORK CITY - YORK CO.	\$ 52.00	\$ 12,000
670103	SPRINGGETTSBURY TOWNSHIP (CENTRAL SD) - YORK CO.	\$ 52.00	\$ 12,000	6715	YORK SUBURBAN SCHOOL DISTRICT - YORK CO.		
6702	DALLASTOWN AREA SCHOOL DISTRICT - YORK CO.			671501	SPRING GARDEN TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000
670201	DALLASTOWN BOROUGH - YORK CO.	\$ 10.00	\$ -	671502	SPRINGGETTSBURY TWP (YORK SUBURBAN SD) - YORK CO.	\$ 52.00	\$ 12,000
670206	YORK TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000				
6703	DOVER AREA SCHOOL DISTRICT - YORK CO.						
670301	DOVER BOROUGH - YORK CO.	\$ 52.00	\$ 12,000				
670302	DOVER TOWNSHIP - YORK CO.	\$ 52.00	\$ 12,000				
670303	WASHINGTON TOWNSHIP - YORK CO.						