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Tax Collector
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2022
LOCAL SERVICES TAX (LST)
 CITY OF SCRANTON
 SCRANTON SCHOOL DISTRICT

Instructions For Form LST

Business Owners: Local Services Taxes are required to be withheld at \$3.00 per week for a total of \$156.00 yearly for all non-exempt employees. The Exemption Certificate is located on the STO website www.scrantontaxoffice.org or can be obtained by calling the office at 570-963-6756, option 5.

Payments for the tax year are due quarterly on the last business day of April, July, October and January.

Late payments will incur a penalty of 5%, with an additional 1% interest and penalty charged for every month the account is delinquent.

Employers are responsible to file and pay LST taxes for every eligible employee, whether or not LST tax is withheld from the salary, wages or commissions paid to each worker. A fine of not less than \$500 per offense may be levied upon any business owner who fails or refuses to withhold and remit this tax.

Self Employed persons are required to pay this tax on a quarterly basis. It can be paid on the Business Account, included on the employee listing, or filed on a separate individual form which can be found on the STO website.

Payments can be made online with eCheck or Credit / Debit Card (fee charged) at www.scrantontaxoffice.org and returns with backup can be mailed to: Collector of Taxes, PO Box 20111, Scranton, PA 18502 or emailed to singletaxoffice@lackawannacounty.org.

The Scranton School District does not have an exemption – the School Rate of \$5 must be withheld even if the individual is exempt for the City.

Instructions For Form W-3 LST (Reconciliation)

1. The Tax Office copy of this annual reconciliation form must be filed on or before the last business day of February.
2. A computer report, Excel spreadsheet, W2 (if LST is shown) or other detailed report must accompany this form. The required information is name, address, social security number, total wages, total tax withheld and total weeks worked during the year. ALL employees and owners/partners must appear on the listing. All individuals must pay the \$5.00 school district portion (even if exempt from the city portion) and appear on all filings.
3. The reconciliation form is to be returned to the Single Tax Office even if no LST is withheld during one or more quarters of the applicable calendar year. Accompanying this form should be a detailed list showing zero LST withheld and all other required information, along with an explanation of non-withholding.
4. A copy of any Form 1099-MISC issued to anyone with earnings at your Scranton business location must be attached to this form.

Form LST Annual Reconciliation of LST (Local Services Tax)

Business Name:		Contact:	Tax Year:
Account Number:	EIN:	Email:	

Form W3
Annual
Reconciliation of LST
(Local Services Tax)

Total # of Individuals Paid on W2:
Total # of Owners/Partners included:
Exempt (paying only SD \$5):
Total of ALL individuals at this location:
Total 1099-MISC Attached:

1. Quarter 1 Payment	\$
2. Quarter 2 Payment	\$
3. Quarter 3 Payment	\$
4. Quarter 4 Payment	\$
5. Total Tax Paid	\$
6. Total Tax Withheld	\$
Total LST Due:	\$

X
 _____ PREPARER SIGNATURE
 _____ PREPARER PHONE NUMBER

I declare under penalties provided by law that I have examined this completed return and it is true and correct to the best of my knowledge.

Remit coupon with payment to: Collector of Taxes, P.O. Box 20111, Scranton, PA 18502
 Attach detailed listing which can be found on our website – www.scrantontaxoffice.org

LST Detail Listing

City of Scranton / Scranton School District

Tax Year _____ **Total # of Workers** _____

Business Account # _____

Total Paid for Year: \$ _____

Business Name: _____

Contact Person: _____

Contact Email: _____

Contact Phone: _____

SCRANTON SCHOOL DISTRICT (SSD) INFORMATION:

SSD does not have an exemption, so \$5 must be withheld on ALL.

ALL individuals must be listed on return and indicate type of worker.

All workers claiming to be exempt **MUST** have a COMPLETED form.

File a copy of each exemption form and a copy of each 1099 issued.

Social Security Number	Name and Address	Total Earnings	Total LST Withheld	Total # Weeks Worked	Type of Worker			Exemption Reason
					Owner	W2	1099	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
TOTALS:		\$	\$	X				
					# of Ind	# of Ind	# of Ind	# of Ind