

CITY OF SCRANTON
Scranton School District

123 Wyoming Avenue - 2nd Floor • Scranton, PA 18503
 Phone (570) 963-6756 – Opt. 5 (LST / EMS)
 www.scrantontaxoffice.org



Instructions For Form LST (Local Services Tax)

Business Owners: You are required by law to withhold \$3.00 per week for a total of \$156.00 per year on all individuals that are not exempt (for exemption and all other LST questions, please see our website or call our office, 570-963-6756, Opt. 5). Monies are to be remitted quarterly as follows: 1st quarter by last business day of April; 2nd Quarter by last business day of July; 3rd quarter by last business day of October; and 4th quarter by last business day of January. Late payments will incur a penalty of 5% and interest and penalty of 1% per month. Further, a fine of not less than \$500 per offence may be levied upon any business owner who fails or refuses to withhold and remit this tax. Quarterly returns must be accompanied by a detailed listing of ALL individuals working at the Scranton location. This listing must include name, social security number, address, total wages, total tax withheld and total weeks worked in the quarter. (Over 50 must be filed electronically - see website for specs.)

THE EMPLOYER IS RESPONSIBLE TO FILE AND PAY THESE TAXES IN FULL FOR EACH LIABLE INDIVIDUAL WHETHER OR NOT THEY MAKE COLLECTION FROM THE SALARY, WAGES OR COMMISSIONS PAID TO SUCH WORKER.

Self Employed: You are also required to pay this tax on a quarterly basis. Your tax can be paid on your Business Account – as a convenience to you. You can include yourself on the employee listing or file on a separate individual form which you can find on our website.

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

**Instructions For Form W-3 LST (Local Services Tax)
 (Reconciliation)**

1. The Tax Office copy of this annual reconciliation form should 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 if included, etc. should appear on the listing –all individuals must pay at least the \$5.00 school district portion (even if exempt from the city portion) and should appear on all filings.
3. The reconciliation form is to be returned to the Tax Office even if you withheld no LST tax during one or more quarters of the calendar year applicable to this filing. It should still be accompanied by a detailed listing showing zero withheld LST and all other required information as well as an explanation of non-withholding.
4. Attach a copy of any Form 1099-MISC issued to anyone with earnings at your Scranton business location.
5. If an employee is claiming an exemption, a completed form must be attached.

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: _____

BE AWARE:
School District does not have an exemption, so \$5 must be withheld on ALL.

Contact Person: _____

You must list ALL individuals on return and indicate type of worker.

Contact Email: _____

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

Contact Phone: _____

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 | |
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| TOTALS: | | \$ | \$ | X | | | | |
| | | | | | # of Ind | # of Ind | # of Ind | # of Ind |