

Business Privilege Tax
Earned Income Tax
Mercantile Tax
Local Services Tax
Real Estate Tax



Collector of Taxes

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Business Tax Information Required by the Scranton Single Tax Office

The purpose of this notice is to give a basic explanation of the Local Services Tax filing requirements for doing business in the City of Scranton.

REGISTER: Whether your business is in a traditional storefront, based out of your home, temporary or seasonal, all businesses conducting transactions in Scranton are required to register with the Scranton Single Tax Office. To register, complete and return an LST Registration Form to the Scranton Single Tax Office. This form can be found on our home page. Upon receipt, you will be assigned an account number and the appropriate tax forms will be sent to you.

LOCAL SERVICES TAX: For 2024 the tax rate is \$156. Tax returns are to be filed quarterly with the Scranton Single Tax Office. A detailed list of all employees working in Scranton, (name, address, social security number, total wages, tax withheld and number of weeks worked during the quarter in Scranton) is to be attached.

Employers: All employers within the City of Scranton, as well as those situated outside of Scranton but who engage in business in Scranton are required to withhold \$3/week from all employees that work in Scranton and did not file an exemption certificate with you.

Self-Employed Individuals: All business owners, general partners, etc. who perform services of any type or kind or engage in any occupation or profession within a primary place of business within Scranton are required to file and pay this tax.