



CITY OF WILLIAMSPORT

City Treasurer
PO Box 1265
Williamsport, PA 17703
570.327.7520

LOCAL SERVICES TAX INSTRUCTIONS

PLEASE NOTE BEGINNING JANUARY 1, 2020 THE CITY OF WILLIAMSPORT WILL BE COLLECTIONG LOCAL SERVICES TAX (LST) AND BERKHEIMER WILL NO LONGER BE THE 3RD PARTY COLLECTOR. **YOUR 2019 – 4TH QUARTER LST PAYMENTS SHOULD STILL BE PAID TO BERKHEIMER.**

You may contact the City Treasurer's Office with any questions by email: treasurer@cityofwilliamsport.org or by phone at 570-327-7520 or visit www.cityofwilliamsport.org/government/treasurer.

The Local Services Tax (LST) is a tax due from all individuals who are employed within the City of Williamsport. LST should be withheld by employers on a payroll period basis. Employers should withhold the Local Services Tax for the payroll periods in which each employee is in their employment. The tax assessed on each taxpayer is calculated at \$1 per week (\$52 per year).

Each employer and/or business owners operating within the taxing district must remit quarterly LST and file the required forms with the Treasurer's Office. Taxpayers may only be required to pay a maximum of \$52.00 Local Services Tax per year.

Each quarterly LST filing must include the account number, a completed return, employee detail, and payment. The completed return must include a listing of each employee's name, address, SSN, work location and the amount of tax remitted for each individual listed.

1. Low Income Exemption - There is a mandatory low-income exemption for individuals earning less than \$12,000.00. 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 regular collections of the LST. In the event of an audit, the Treasurer's Office will request these records.
2. 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.
3. If an employee presents a pay stub accompanied by an exemption form showing proof that a \$52 LST is being withheld by another employer, regardless of tax jurisdiction in PA, you should not withhold the tax again. In the event of an audit, the Treasurer's Office will request these records.
4. 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. Businesses must make a filing each quarter, even if no tax is due for the tax period.

A copy of the City's LST ordinance, rules and regulations, and tax forms can be found online at www.city-ofwilliamsport.org/government/treasurer.

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.