

LST Record Layout

Heading	Description	Format
Header Record		
Employer Indicator	Has a value : E	Char(1)
Account Number	Employer's City of Pittsburgh Account Number	Char(9)
FID	Employer's FID Number	Char(9)
Tax Year	Tax Year for the LST being submitted	Number(4)
Contact Phone Number	Employer's Phone Number	Char(10)
Email Address	Employer's Email Address	Char(100)
Filler	Space	Char(130)
Employee Record		
Employee Indicator	Has a value: L	Char(1)
SSN	Employee SSN	Char(9)
Last Name	Employee Last Name	Char(25)
First Name	Employee First Name	Char(25)
Middle Name	Employee Middle Name	Char(25)
Street Number	Employee Street Number	Char(6)
Street Half	Employee Street Half	Char(3)
Street Name	Employee Street Name	Char(50)
Street Suffix	Employee Street Suffix	Char(4)
Apt No	Employee Apartment No	Char(6)
Misc Address	Employee Additional Address	Char(50)
City	Employee City	Char(20)
State	Employee State	Char(2)
Zip	Employee Zip	Char(11)
PA Earnings W-2 (box 16)	Earnings attributable to PGH worksite	Number(12, 2)
Local Service Tax	LST withheld in Pittsburgh	Number(12, 2)
TRAILER RECORD		
Record Indicator	Has a value: T	Char(1)
# Employees LST paid Pittsburgh	# Employees LST paid Pittsburgh	Number(6)
Total Amount Paid to Pittsburgh	Total Amount LST paid to Pittsburgh	Number(12,2)
Filler	Space	Char(243)
Number fields (Account #, FID, Phone #, and SSN) should NOT contain hyphens.		
The MISC ADDRESS field is to be used if you are unable to fit information into the separate address fields (Street Number, Half, Name, Suffix, Apt No) or if using a P O Box.		
Monetary fields not containing any data should contain a zero amount instead of being filled with blanks.		
Monetary fields are of total size 13, including decimal.		
The cents in the amount should be separated from dollar value by a decimal. E.g. 0000049122.50		
Date fields use the MMDDYYYY format. Half street is ½ or blank.		
The CD can contain multiple Employer records, each followed by at least one Employee record and a separate Trailer record for each employer record.		
Total Header Record Length: 133, with following 130 spaces. Detail Record Length 263, Trailer Record Length 20 with following 243 spaces.		
Each record should be on a separate new line.		

CITY OF PITTSBURGH
EMPLOYER'S SUMMARY OF LOCAL SERVICES TAX WITHHELD
Due with the Fourth Quarter return and payment
On or before January 31

Acceptable media is CD

INSTRUCTIONS:

When filing the first, second, and third quarter Local Services Tax (LS-1) return, include payment with forms only. When filing the fourth quarter Local Services Tax return, with payment, please include a CD with all information in the RECORD LAYOUT for the complete calendar year for each employee.

Employers with twenty (20) or more employees must submit information on a CD with the fourth quarter return and payment. Please see the LST record layout for the format of the file. Files that do not follow the prescribed record layout will be returned.

Companies with less than twenty (20) employees should use the LS-Generator.xls to create a file in the correct format. Any company can use this as long as only one (1) company is listed on the file. Multiple company files can be copied on the same CD.

MEDIA SUBMISSION

LST file media options:
CD-ROM – ASCII txt file

If your company has less than twenty (20) employees, and using a CD is too difficult or not feasible, the City of Pittsburgh will accept a paper copy submission.

Paper copy submission (less than twenty (20) employees) should include the same information as employers with twenty (20) or more employees, this information includes:

Employer's name, employer's City Account Number, Federal ID number, tax year, a contact name with their phone number, and e-mail address.

The summary must include an employee's name, Social Security number, address, wages earned in Pennsylvania (W-2 Box 16) and the amount of Local Services Tax withheld and paid in Pittsburgh for the complete calendar year for each employee.

Total number of employees the Local Services Tax was withheld for and the total amount of Local Services Tax paid to the City of Pittsburgh for the calendar year.

Send in the paper copy information with the fourth quarter LS-1 tax form and payment on or before January 31.

Please contact **412-255-2541, opt5** for any questions or visit the Finance Department web site at **www.pittsburghpa.gov/finance**