

LS-1 2018

CFD

LOCAL SERVICES TAX QUARTERLY

For Employers & Self-Employed Individuals
City of Pittsburgh

Rev 09/18

CITY ID	FEDERAL ID
TAX PERIOD	QUARTER

Due on or before

Amended Return ()	Tax Return No Longer Needed () Complete Discontinuation Form
SIGNATURE _____	
TITLE _____ DATE _____	
PHONE _____	
E-MAIL ADDRESS _____	
PREPARER'S NAME _____	
PREPARER'S PHONE _____	
<small>I hereby certify, swear and aver that all statements herein are true and correct to the best of my knowledge and belief, being duly apprised of my duty under the law to submit honest and complete information or be subject to the penalties provided by law.</small>	
OMISSION OF THE ABOVE APPLICABLE INFORMATION CONSTITUTES AN INCOMPLETE RETURN	

Make name/address corrections above

USE BLACK INK ONLY ON THIS FORM

1. NUMBER OF EMPLOYEES REPORTED This includes employees, sole proprietor and partners.	
2. AMOUNT DUE	
3. INTEREST AND PENALTY IS 6% PER MONTH, IF APPLICABLE Interest per Month 1% (0.01) Penalty per Month 5% (0.05) (Maximum 50%)	
4. TOTAL PAYMENT THIS QUARTER - ADD LINES 2 & 3	

Make check payable to: TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH –
Mail to: CITY TREASURER LS-1 TAX – 414 GRANT ST – PITTSBURGH PA 15219-2476
A \$30.00 fee will be assessed for any check returned from the bank for any reason.

- Pennsylvania Act 7 of 2007 **requires that the \$52 be deducted evenly from paychecks throughout the year.** A worker who is paid weekly would see the tax deducted at the rate of \$1 a week; while someone who is paid bi-weekly would pay \$2 every pay.

Act 7 also provides for an upfront exemption when:

- Total earned income from all sources within Pittsburgh is less than \$12,000.
- On active duty.
- Employee is an honorably discharged veteran with 100% service-connected disability.

An annual upfront exemption certificate must be completed by the employee and submitted to their employer to qualify for the exemptions listed above. Employers must make upfront exemption forms readily available to employees at all times and provide new employees with the forms at the time of hiring.

Exemption Certificates can be downloaded at our web site below.

- When filing the first, second, and third quarter Local Services Tax (LS-1) return, include payment with the form only. When filing the fourth quarter Local Services Tax return, with payment, please include on CD or diskette with all information in the **Local Services Tax Record Layout** for the complete calendar year for each employee. For more information and record layout go to www.pittsburghpa.gov/finance

LOCAL SERVICES TAX INSTRUCTIONS FOR EMPLOYERS OR SELF-EMPLOYED INDIVIDUALS

WHO MUST FILE

All employers & self-employed individuals are required to collect the Local Services Tax from all employees and self-employed individuals, engaged in an occupation within the City of Pittsburgh.

EMPLOYER REQUIREMENTS

Employers must submit at year end, an annual summary of employee information in addition to the 4th quarter payment. See the City of Pittsburgh website at www.pittsburghpa.gov/finance for record layout which shows the required employee information. Employers with 20 or more employees must submit an annual employee summary of information on a CD. For employers with less than 20 employees, you are encouraged to use a CD or you can submit an annual employee summary report with the required information.

- In the case of concurrent employment the **employer shall refrain from withholding the Local Services Tax if the employee provides a recent pay statement from the principal employer that shows that the Local Services Tax is being withheld.**
- Employer must show on the employee pay stub the amount and locality to which the tax was paid (for Pittsburgh use "PGH"). Pay stubs will take the place of individual receipts.
- Employers must make upfront exemption forms readily available to employees at all times and provide new employees with the forms at the time of hiring.
- Employers must keep the exemption forms on file for 3 years.

WHEN TO FILE AND PAY

The employer shall file a return of taxes deducted for each three-month period (quarter) on or before the last day of the month following each three-month period.

FIRST QUARTER (03): January 1 thru March 31 (due April 30)

SECOND QUARTER (06): April 1 thru June 30 (due July 31)

THIRD QUARTER (09): July 1 thru September 30 (due October 31)

FOURTH QUARTER (12): October 1 thru December 31 (due January 31)

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If the Local Services Tax (LS-1) form is no longer needed, please call **412-255-2510**.

LS-1 PAYMENT DUE 414 GRANT ST PITTSBURGH PA 15219-2476
LS-1 NO PAYMENT DUE 414 GRANT ST PITTSBURGH PA 15219-2476