



SAEGERTOWN BOROUGH
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EMPLOYER LST QUARTERLY REPORT

Due dates:

April 30 – July 31 – October 31 – January 31

- Fill out the attached sheet.
- All columns **MUST** be filled out.

-Rate and Subject of Tax:

-All persons who engage in an occupation in the Borough of Saegertown for any length of time are subject to the Local Service Tax (LST). Self-employed individuals are also subject to this tax.

-Examples of how the tax is to be collected:

Weekly payroll	52 pay periods	Deduct \$1 per pay
Bi-weekly payroll	26 pay periods	Deduct \$2 per pay
Semi-monthly pay	24 pay periods	Deduct \$2.16 per pay
Monthly payroll	12 pay periods	Deduct \$4.33 per pay

-With irregular pay periods: The final amount deducted from the payroll and submitted to the Borough **MUST** be \$52.00 for the year unless the employee is exempt.

-Exempt employees **MUST** be included in each quarterly report