



WAYNE TOWNSHIP BOARD OF SUPERVISORS

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Dave Calhoun • James Maguire • Katharine Dershem

MEMO

TO: All Employers in Wayne Township

RE: Local Services Tax

The Wayne Township Board of Supervisors adopted Ordinance No. 12-17-2007 enacting the Local Services Tax (LST Tax) and repealing the Emergency and Municipal Services Tax (EMS Tax) on December 17, 2007.

All employers in Wayne Township are required to deduct the Local Services Tax in the amount of Fifty-two (\$52.00) Dollars each calendar Year from the employees with an annual Salary of at least Sixteen Thousand (\$16,000) Dollars. Employees whose total income is less than Sixteen Thousand (\$16,000) Dollars per annum are exempt from the Local Service Tax.

EACH EMPLOYER SHALL DEDUCT A PRO RATA SHARE OF THE TAX FROM THE PAYROLL THE PRO RATA SHARE OF THE TAX ASSESSED ON A TAXPAYER FOR A PAYROLL PERIOD SHALL BE DETERMINED BY DIVIDING THE RATE OF THE TAX (\$52.00) LEVIED FOR THE CALENDAR YEAR BY THE NUMBER OF PAYROLL PERIODS ESTABLISHED BY THE EMPLOYER FOR THE CALENDAR YEAR. FOR PURPOSES OF DETERMINING THE PRO RATA SHARE OF THE TAX. AN EMPLOYER SHALL ROUND DOWN THE AMOUNT OF TAX DEDUCTED FOR EACH PAYROLL PERIOD TO THE NEAREST ONE-HUNDRETHS OF A DOLLAR.

Section 5 of the ordinance, a copy of which is attached to this memo, outlines collection requirements of the Local Services Tax. The complete Local Services Tax Ordinance along with LST Tax Forms may be found on the Wayne Township website at [www.wayne-township.com](http://www.wayne-township.com).

If you have any questions, please contact the Wayne Township Tax Collector, Jeri Goodbrod by telephone at 570-769-1698 or email [jerigoodbrod@comcast.net](mailto:jerigoodbrod@comcast.net)

Attachment/1