All about Local Taxes: Current Tax Rate Earned Income Tax Local Service Tax

Rate 11 mils 1% \$52.00/year

Waynesburg Borough Tax Collector for Property and School Tax please contact:

## Deborah Rohanna 449 Ross Street Waynesburg, PA 15370 (724)852-2585

wbgborotaxes@gmail.com

## Hours of operation: May 16-31 Monday – Friday 9am -1pm All other dates by Appointment.

Property tax may be paid at 2% discount within two months from date of tax notice. The penalty for late payment is 10% of the amount of tax.

Schedule of Bor	ough Tax Notice:	
April 1 <sup>st</sup>	Mailed	
May 31st	End of discount	
July 31 <sup>st</sup>	Last day of face	
December 31	Last Day of penalty	

Schedule of School Tax:August 1MailedSeptember 30thEnd of discountNovember 30thLast day of faceDecember 31stLast day of penalty	
August 1	Mailed
September 30 <sup>th</sup>	End of discount
November 30 <sup>th</sup>	Last day of face
December 31 <sup>st</sup>	Last day of penalty

The Earned Income and the Local Service Tax is collected by the Waynesburg Borough appointed collector, Keystone Collection Group. For More information please contact:

> Keystone Collection Group 546 Wendell Road Irwin Pa, 15642 (724) 978-0317

**Earned Income Tax:** 

The Earned Income Tax for Waynesburg Borough is a 1% tax levied on the earned income. This tax is a nondiscriminatory tax applying to gross compensation and or net profit which is commonly referred to a "Wage Tax" levied against an individual's earned income and or net profits whether the income is from the operation of a business or from wages, commission or other sources.

## Local Service Tax: (LST)

Formerly the Emergency and Municipal Service Tax. (EMST)

The Local Service Tax is a \$52.00 tax levied on all residents and nonresidents who hold an occupation in Waynesburg Borough. Persons who earn less than \$12,000.00 per year are exempt from the tax upon filing of an affidavit with their employer that they anticipate earnings less than such stated amount due to seasonal employment or otherwise.

Employee Withholding:

All employers in Waynesburg Borough are required to deduct the Tax from their employees' pay beginning with the first payroll period in which the person is engaging in an occupation

The pro rata shares of the tax assessed for a payroll period shall be determined by dividing \$52.00, the rate of the Local Service Tax, by the number of payroll periods established by the employer for the calendar year. If an employee has 26 pay periods in a year, \$2.00 shall be deducted per paycheck (\$52.00 divided by 26 pay periods = \$2.00 deducted per pay).

## \*\*\*Refunds\*\*\*

Claims for any Local Service Tax paid by any person eligible for exemption must be processed through our collector, Keystone Collections Group.