

SHAMOKIN DAM BOROUGH
42 W. 8th Avenue
P O Box 273
Shamokin Dam, PA 17876
570-743-7565 Fax 570-743-4102

-DIRECTIONS-
LOCAL SERVICES TAX

The Local Services Tax (LS Tax) in the Borough is a \$1.00 per week tax for employees and self-employed people working in Shamokin Dam. It is the responsibility of the employer to withhold this tax from all employees and submit a return and payment to the Shamokin Dam Borough Special Tax Collector on a quarterly basis, within 30 days of the end of the quarter, which is as follows:

1 st Quarter - January through March	Payment due on or by April 30
2 nd Quarter – April through June	Payment due on or by July 30
3 rd Quarter – July through September	Payment due on or by October 30
4 th Quarter – October through December	Payment due on or by January 30

THE \$52 ANNUAL TAX IS DIVIDED BY THE NUMBER OF PAYROLL PERIODS AN EMPLOYER HAS, AND THE TAX IS COLLECTED BY THE EMPLOYER AT THAT AMOUNT EACH PAYROLL PERIOD THE EMPLOYEE IS EMPLOYED BY THE EMPLOYER.

REPORTS THAT ARE FILED AFTER THE DUE DATE MUST INCLUDE A 10% PENALTY PLUS INTEREST AT A RATE OF 6% (.06) PER MONTH FROM THE TIME THE PAYMENT IS DUE ON EITHER APRIL 30, JULY 30, OCTOBER 30, OR JANUARY 30.

Checks should be made payable to Shamokin Dam Special Tax Collector.

This tax shall also apply to Self-Employed Individuals within the Borough of Shamokin Dam.

EXEMPTIONS AND REFUNDS:

- A. The following individuals shall be exempt from paying the LS Tax:
 1. Any person who served in any war or armed conflict in which the U.S. was engaged and is honorably discharged or released under honorable circumstances from active service if, as a result of military service, that person is blind, paraplegic or double or quadruple amputee or has a service-connected disability declared by the U.S. Veterans' Administration or its successor to be a total one hundred percent permanent disability.
 2. Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year. For purposes of the subsection, the term "reserve component of the armed forces" shall mean the U.S. Army, Reserve, U.S. Navy Reserve, U.S. Marine Corps Reserve, U.S. Coast Guard Reserve, U.S. Air Force Reserve, the PA Army National Guard or the PA Air National Guard.

3. Any person whose total earned income and net profits from all sources within the Borough is less than Twelve Thousand (\$12,000.00) dollars for the calendar year in which the local service tax is levied. If you were exempt the prior year you must complete a new exemption certificate for this year also.
- B. The Borough has adopted procedures and forms necessary for processing the exemption of individuals, and for the refunding of taxes paid but not due. This refund becomes the employee's responsibility to show proper proof of income to the Borough Office at the end of the year.

Shamokin Dam Borough
LaDawn D. Leitzel, Special Tax Collector