

**Somerset Township**  
615 Vanceville Road  
Eighty Four, PA 15330

724-222-0630

TO: ALL TOWNSHIP BUSINESS OWNERS

RE: LOCAL SERVICES TAX

Somerset Township Ordinance Chapter 145, Article III, was adopted on May 17, 1976, to levy an Occupational Privilege Tax on any individual who performs services of any type or kind, or engages in any occupation or profession within Somerset Township, including all self-employed individuals.

Section 2 of Act 511 further establishes that the tax should be paid to the Municipality where an individual actually works, NOT the headquarters of the employer where payroll checks are prepared.

Should an employee work in two or more municipalities, the tax shall be paid to the municipality where the person works and lives; works and maintains his or her principal office or is closest to his or her home. No person shall be required to pay more than \$52 for this tax. Proof of payment to another municipality should be submitted.

Act 222 of 2004 amended the Local Tax Enabling Act, Act 511 of 1965, to permit municipalities and school districts to impose on persons employed within the jurisdiction a combined Emergency and Municipal Services Tax (EMST) or Local Services Tax (LST) of up to \$52 a year beginning on and after January 1, 2005. The LST replaces the occupational privilege tax.

Section 6 of Act 222 specifies that existing municipal ordinances adopting occupational privilege taxes will continue to be in full force and effect. Somerset Township has chosen to continue the **\$10** fee for Local Services Tax, rather than adopt the allowed maximum of \$52.00.

The tax should be withheld, **\$10 per person, and paid to Somerset Township** during the first quarter of each year. For employees hired in subsequent quarters who have not already paid the tax, the employer or individual should remit payment within 30 days.

All individuals whose total income from all sources is \$1,000 or less per year shall be exempt from payment of said tax. However, the tax shall be paid by all individuals and those claiming an exemption shall file a claim and provide proof thereof to the Township for a refund.

Whoever willfully makes any false or untrue statement on any required return or whoever fails to file any return required or misstates the number of employees, shall be subject to a fine of not more than \$600 for each offense.

Effective January 1, 2012, Occupation Privilege Tax, now called Local Services Tax, shall be collected at the Somerset Township office located at 615 Vanceville Road, Eighty Four, PA 15330. The office is open Monday through Friday from 8 AM - 3 PM.

Please use the enclosed form to submit your taxes. If additional space is needed, please attach a sheet with the additional names.

If you have not submitted this tax in prior years, please contact the township office.

**SOMERSET TOWNSHIP**

615 Vanceville Road  
Eighty Four, PA 15330

**Local Services Tax (LST)  
Occupational Privilege Tax (OPT)**

BUSINESS NAME		EIN
Contact Name		
MAILING ADDRESS		
SITE LOCATION		
PHONE #	FAX #	
DESCRIPTION OF BUSINESS:		
NUMBER OF EMPLOYEES:	FULL TIME _____	PART TIME _____

**PAYMENT OF EMPLOYEE LOCAL SERVICE TAX for Tax Year: \_\_\_\_\_**

NAME	ADDRESS	SOCIAL SECURITY #	TAX

\*Attach sheet with additional names

Checks should be made payable to Somerset Township

I acknowledge that the above information is true and accurate.

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Date