

TRI-STATE FINANCIAL GROUP, LLC

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EMPLOYER REGISTRATION UPPER MERION TOWNSHIP LOCAL SERVICES TAX

Employer Name _____ FEIN _____

Mailing Address _____

Person Responsible for Filing Return _____

Telephone Number _____ E-MAIL _____

Approximate Number of Employees to be reported _____

Local Address of Business if Different from Above and/or Name/Address of Individual (if you are a company withholding for someone working in their home) _____

Does your employee generate any gross receipts out of this location? _____

Upper Merion requires a business license before Local Services Tax account can be assigned. The Business Application can be obtained from our website, www.tfgtax.com.

Account Number Assigned _____

INSTRUCTIONS-LOCAL SERVICES TAX (LST)

As an employer you are required to deduct \$52.00 annually from the wages of each employee with earned income and net profits from all sources within this municipality of more than \$12,000 received in a calendar year. **The \$52.00 is now withheld on a pro-rata basis using a formula which is \$52.00 divided by the number of payroll periods.** For example, weekly pay checks will have \$1.00 deducted, bi-weekly checks will have \$2.00 deducted, monthly checks will have \$4.33 deducted, and bi-monthly checks will have \$2.17 deducted. When calculating the pro-rata share, you are required to round down to the nearest one hundredth of a dollar. You must attach a form listing the employees (you may attach a computerized list) and the amount of tax withheld in the quarter and remit the LST to us within thirty days after the end of each quarter. For those employees who expect **NOT** to receive \$12,000 in earned income and net profits from all sources within this municipality in this tax year, they may file an exemption certificate with you affirming this claim and the tax shall not be withheld. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within the municipality for the year prior. Employers shall provide copies of the exemption certificates filed with them when remitting the quarterly tax to us. Employers must ensure that the exemption certificate forms are readily available to the employees at all times and shall furnish each new employee with the form at the time of hiring. No person shall be subject to the payment of the LST by more than one municipality during each payroll period. Exemption certificates may be downloaded from our website, www.tfgtax.com or the PA State website, www.newpa.com. With respect to a person who claims an exemption from the LST, upon notification to you by the person that they have received earned income and net profits in excess of \$12,000 in this calendar year or upon your payment as an employer to the person in excess of \$12,000, you "restart" withholding of the LST by withholding (1) a "catch-up" lump sum tax equal to the amount of tax that was not withheld as a result of the exemption; and (2) the same amount per payroll period that is withheld from other employees. **This tax also applies to self employed individuals.** Reservists who are called to active duty are exempt and any individual who has a service connected disability declared by the US Veteran's Admin. to be a 100% disability is exempt. Additional forms may be obtained from our website, www.tfgtax.com.