LS-1 2024

LOCAL SERVICES TAX - QUARTERLY

For Employers & Self-Employed Individuals

City of Pittsburgh

Rev 12/23

ACCOUNT NO	FEDERAL ID		Mritten Request Requin 04 of the Local Service	
QUARTER	-	SIGNATURE		
CITY ID		TITLE	DATE	
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This includes employ 2. AMOUNT DUE 3. INTEREST (1% (0)	PLOYEES PER QUA rees, owners, sole propriet	RTER or and partners	2.	

Pennsylvania Act 7 of 2007 requires that the \$52 be deducted evenly from paychecks throughout the year. A worker who is paid weekly would see the tax deducted at the rate of \$1 a week; while someone who is paid bi-weekly would pay \$2 every pay.

Act 7 also provides for an upfront exemption when:

- Total earned income from all sources within Pittsburgh is less than \$12,000.
- On active duty.
- Employee is an honorably discharged veteran with 100% service-connected disability.

An annual upfront exemption certificate must be completed by the employee and submitted to their employer to qualify for the exemptions listed above. Employers must make upfront exemption forms readily available to employees at all times and provide new employees with the forms at the time of hiring.

Exemption Certificates can be downloaded at our web site: www.pittsbe.gov/finance

Local Services Tax Codes

L Darling-Hammond

Local Services Tax Codes:

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Local Services Tax Codes Introduction

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