



**CITY OF CHESTER  
LOCAL SERVICES TAX RETURN**

TOLL FREE PHONE (866)-225-0033  
804 FAYETTE ST., CONSHOHOCKEN, PA 19428

FORM LST – Q4  
2024 – 4TH QUARTER  
**DUE ON OR BEFORE JAN. 31, 2025**

- Read instructions on the back before completing.
- Sign this form and make a copy for your records.
- Make check payable to: E-COLLECT and mail to address above.
- Mail this return with your payment.

I. Number of Employees for this quarter	
II. Gross amount of tax from Line "T" of Schedule A below	
III. Penalty (.5% per month) if paid after due date	
IV. Interest (.5% per month after due date)	
V. Total Due - (including any Penalty and Interest due)	

**CITY OF CHESTER PSD CODE 230101**

FEDERAL EIN: \_\_\_\_\_

*Please make corrections if necessary.*

**I DECLARE UNDER PENALTY OF LAW THAT THE INFORMATION HEREIN CONTAINED IS TRUE AND CORRECT.**

AUTHORIZED SIGNATURE:

PHONE #: \_\_\_\_\_ DATE: \_\_\_\_\_

Email: \_\_\_\_\_

**SCHEDULE A (Attach additional pages if needed)**

#	(A) EMPLOYEE NAME and SSN (including self-employed individuals)	(B) PAY PERIOD INTERVAL* (W,B,S,M,O,A)	(C) TAX PER PAY based on interval**	(D) NUMBER OF PAY PERIODS IN QUARTER	(E) TAX DUE (column C x column D)	(F) Exempt employee***
1	Smith, John – 999-99-9999	X	X	X	X	X
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
	<b>Subtotal from additional pages</b>					
<b>T</b>				<b>TOTAL</b>		

\* Pay period intervals:

- (W) Weekly payroll: 52 pay periods. LST is assessed and withheld \$1.00/pay
- (B) Bi-weekly payroll: 26 pay periods. LST is assessed and withheld \$2.00/pay
- (S) Semi-monthly payroll: 24 pay periods. LST is assessed and withheld \$2.16/pay
- (M) Monthly payroll: 12 pay periods. LST is assessed and withheld \$4.33/pay
- (O) Other payroll: Irregular payroll (self-employed and employment with unusual, periodic, or irregular pay periods). Employer must treat each calendar quarter as a 13-week pay period and withhold and pay LST at the rate of \$13.00 per quarter. This amount is pro-rated for persons employed less than the entire 13-week period of a particular quarter.

(A) Tax in Arrears See Instructions

\*\*Tax based on interval: W = \$1/pay; B = \$2/pay; S = \$2.16/pay; M=\$4.33/pay; O=\$13.00/quarter; A See Instructions; Exempt=\$0

\*\*\*Exemption: Provide date exemption certificate was filed. See instructions. Leave blank if employee is not exempt.

# CITY OF CHESTER

## Instructions for Completing Quarterly LST Forms

### Section 1. General

The Local Services Tax ("LST") is levied on persons who engage in an occupation in CITY OF CHESTER. Employers are required to withhold and remit the tax and file quarterly returns as provided herein.

### Section 2. Exemptions

Certain persons are exempt from tax: (a) persons with annual earnings less than \$12,000; (b) certain severely disabled veterans; (c) certain U.S. Reservists on active duty; and (d) persons with concurrent employment whose primary employment is outside of CITY OF CHESTER, and who pay the equivalent tax to the municipality in which the person is primarily employed. Persons who wish to claim exemption must complete and file an exemption certificate form annually. Forms are available from the E-COLLECT and employers must maintain all completed exemption certificates. See LST Regulations for information on who may claim exemption.

### Section 3. When to File Return and Remit Tax

Employers must remit the LST on or before the last day of the month following the end of each quarter of a calendar year and file a quarterly return. Returns are due April 30, July 31, October 31 and January 31 of each calendar year.

### Section 4. Rate of Tax

The rate of tax is \$52.00 per calendar year, assessed on a *pro rata* basis at \$1.00 per week (or partial week). The date of pay determines the calendar quarter in which a week or weeks is/are reported.

### Section 5. Withholding and Payments for Various Pay Cycles

Withholding and payment of the LST must be consistent with the employer's established payroll system as follows:

- |                                  |  |
|----------------------------------|--|
| <b>(W) Weekly payroll:</b>       | 52 pay periods. LST is assessed and withheld \$1.00/pay  |
| <b>(B) Bi-weekly payroll:</b>    | 26 pay periods. LST is assessed and withheld \$2.00/pay  |
| <b>(S) Semi-monthly payroll:</b> | 24 pay periods. LST is assessed and withheld \$2.16/pay  |
| <b>(M) Monthly payroll:</b>      | 12 pay periods. LST is assessed and withheld \$4.33/pay  |
| <b>(O) Other payroll:</b>        | Irregular payroll (self-employed and employment with unusual, periodic, or irregular pay periods). Employer must treat each calendar quarter as a 13-week pay period and withhold and pay LST at the rate of \$13.00 per quarter. This amount is pro-rated for persons employed less than the entire 13-week period of a particular quarter. |
- (A) Tax in arrears** If a person claiming an exemption does earn income or net profits of at least \$12,000, or is otherwise no longer eligible for exemption, he/she must notify both E-COLLECT and his/her employer(s) immediately, at which time the amount of tax owed for all prior quarters of the current calendar year will be withheld by the employer and remitted with the return. Use abbreviation "(A)" to indicate such tax in arrears for previously exempt persons.

### Section 6. Forms and Information

Additional LST Return forms, exemption certificate forms, copies of the Regulations can be obtained by calling 866-225-0033, x711

## Line-by-Line Instructions

First, complete **Schedule A** to calculate LST withheld in quarter being reported:

- Column A: Provide name (last, first, middle initial) of each person employed during the quarter being reported, and each self employed person.
- Column B: State pay period interval for each employee using abbreviation based on description above (W = weekly; B = bi-weekly; S = semi-monthly; M = monthly; O = other; A = tax in arrears).
- Column C: Insert tax per pay based on pay period interval (see above). For exempt employees the tax per pay is \$0.00.
- Column D: State number of pay periods in quarter for each employee. For employees shown in "other" pay period interval, number of pay periods in quarter is 1. If an employee was not employed for the entire pay period, state only the number of pay periods for which the employee was employed in this quarter.
- Column E: Calculate tax due by multiplying column C and column D.
- Column F: If employee is exempt and has filed an exemption certificate, provide the date on which certificate was filed. Leave this space blank if the employee is not exempt.
- Subtotal: If additional pages are needed to list all employees, insert total from additional pages on this line.
- Total: Total the tax due in Column E.

### Second, complete top of Form LST:

- Line I: State number of employees in this quarter, including self employed and exempt individuals.
- Line II: Insert total amount of tax column from bottom of Schedule A, line "T".
- Line III: If tax return is filed and/or tax is paid after due date on return, add 10% penalty.
- Line IV: If tax return is filed and/or tax is paid after due date on return, include interest at the rate of 1% of tax per month, or fraction of a month.
- Line V: Add lines II, III and IV.

YOU ARE ENTITLED TO RECEIVE A WRITTEN EXPLANATION OF YOUR RIGHTS WITH REGARD TO ANY AUDIT, APPEAL, ENFORCEMENT, REFUND, AND/OR COLLECTION OF LOCAL TAXES BY CITY OF CHESTER. YOU MAY OBTAIN A COPY OF SUCH WRITTEN STATEMENT FROM THE MUNICIPALITY.

If you have questions please contact e-collect+ via email at [needhelp@e-collectplus.com](mailto:needhelp@e-collectplus.com) or via phone at 866-225-0033