

Local Service Tax Self-Employment Return Instructions

Local Services Tax (LST) is payable by all individuals who hold a job or profession within the Cumberland County taxing jurisdiction. The CCTB jurisdiction includes all of Cumberland County, the West Shore School District and municipalities in Northern York County and the Shippensburg Area School District and municipalities in Eastern Franklin County. Employers withhold and remit Local Services Tax for their employees. For those individuals who are self-employed the liability to remit is their responsibility. All self-employed individuals must use their work location within the Cumberland County taxing jurisdiction to complete their self-employed local services tax return. Using the official tax register website <http://munstatspa.dced.state.pa.us/FindLocalTax.aspx?T=1> input your work location and click find municipality. This will provide you with the name of the political subdivision in which you work. Using the chart below, find your Political Subdivision to determine the PSD number and the total amount of LST due for the year.

If the combined rate of an LST exceeds \$10, the tax should be prorated and paid by self-employed individuals on a quarterly basis. If the rate is \$10, the self-employed individual may pay their tax in a lump sum payment. Self-employed taxpayers shall pay the tax 30 days after the end of each calendar quarter.

Payments not received 30 days after the end of each calendar quarter are subject to penalty and interest. Penalty is due 10% of the tax due of each quarter the tax remains unpaid. Interest is due .000017 of the tax due x # days the tax remains unpaid.

If you live in Cumberland Valley SD	Hampden Township PSD 210401	Your tax rate is \$52.00
	Middlesex Township PSD 210402	Your tax rate is \$52.00
	Monroe Township PSD 210403	Your tax rate is \$52.00
	Silver Spring Township PSD 210404	Your tax rate is \$52.00
If you live in East Pennsboro SD	East Pennsboro Township PSD 210501	Your tax rate is \$52.00
If you live in Mechanicsburg SD	Mechanicsburg Borough PSD 210601	Your tax rate is \$52.00
	Shiremanstown Borough PSD 210602	Your tax rate is \$52.00
	Upper Allen Township PSD 210603	Your tax rate is \$52.00
	Shiremanstown Annex (Lower Allen Township) PSD 210699	Your tax rate is \$52.00
If you live in South Middleton SD	South Middleton Township PSD 210801	Your tax rate is \$10.00

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If you live in Carlisle Area SD	Carlisle Borough PSD 210301	Your tax rate is \$52.00
	Dickinson Township PSD 210302	Your tax rate is 0.00
	Mt Holly Springs Borough PSD 210303	Your tax rate is \$52.00
	North Middleton Township PSD 210304	Your tax rate is \$52.00
If you live in Camp Hill SD	Camp Hill Borough PSD 210201	Your tax rate is \$52.00
If you live in Big Springs SD	Cooke Township PSD 210101	Your tax rate is \$10.00
	Lower Frankford Township PSD 210102	Your tax rate is \$10.00
	Lower Mifflin Township PSD 210103	Your tax rate is \$10.00
	Newville Borough PSD 210104	Your tax rate is \$52.00
	North Newton Township PSD 210105	Your tax rate is \$10.00
	Penn Township PSD 210106	Your tax rate is \$52.00
	South Newton Township PSD 210107	Your tax rate is \$35.00
	Upper Frankford Township PSD 210108	Your tax rate is \$10.00
	Upper Mifflin Township PSD 210109	Your tax rate is \$10.00
	West Pennsboro Township PSD 210110	Your tax rate is \$10.00
	If you live in West Shore SD	Lemoyne Borough PSD 210901
Lower Allen Township PSD 210902		Your tax rate is \$52.00
New Cumberland Borough PSD 210903		Your tax rate is 0.00
Wormleysburg Borough PSD 210904		Your tax rate is \$52.00
Fairview Township (York) PSD 210905		Your tax rate is \$52.00
Goldsboro Borough (York) PSD 210906		Your tax rate is 0.00
Lewisberry Borough (York) PSD 210907		Your tax rate is 0.00
Newberry Township (York) PSD 210908		Your tax rate is \$52.00

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If you live in Shippensburg Area SD	Hopewell Township PSD 210701	Your tax rate is \$10.00
	Newburg Borough PSD 210702	Your tax rate is \$10.00
	Shippensburg Borough PSD 210703	Your tax rate is \$52.00
	Shippensburg Township PSD 210704	Your tax rate is \$52.00
	Southampton Township PSD 210705	Your tax rate is \$10.00
	Orrstown Borough (Franklin) PSD 210706	Your tax rate is \$10.00
	Southampton Township (Franklin) PSD 210707	Your tax rate is \$10.00