

LOCAL SERVICES TAX

Lower Makefield Township has recently passed Ordinance No. 381 approving the enactment of a Local Services Tax (LST) on all persons working in Lower Makefield Township, earning at least the minimum threshold of \$12,000 per annum. This payroll tax is levied at \$52 per year, as allowed by law.

The tax will be collected by Berkheimer Tax Administrator and is in effect beginning January 1, 2010. All businesses located within the township, including home based businesses, must register with Berkheimer. All home based businesses are required to pay this tax on a quarterly basis. All other employees will have the tax deducted based on their respective payroll periods.

If you have any questions regarding the tax, employees and employers alike can reach out to Berkheimer Tax Administrator by visiting their website at www.hab-inc.com. There is a frequently asked question (FAQ) section or you can speak with a representative.

Also, further information on the purpose of the tax and exemption limits can be viewed at the Commonwealth of Pennsylvania's web site, www.newpa.com and doing a search on Local Service Tax. The tax was previously referred to as an Emergency Services Tax, or EMS.

Any other questions can be directed to finance@lmt.org.