

# 2017-2018 SCHOOL DISTRICT TAX INFORMATION FORM [DCED-CLGS-501]

PLEASE READ IMPORTANT INFORMATION FOR FILING YOUR SCHOOL  
DISTRICT TAX INFORMATION FORM:

Any new Earned Income Tax (EIT), Personal Income Tax (PIT) or Local Services Tax (LST) enactments, repeals or changes must be received in DCED no later than June 1 in order to be included in the Official EIT/PIT/LST Register (Official Register).

The *Official Register* will be released on June 15 for taxes which must be withheld on and after July 1 of each year, and on December 15 for taxes which must be withheld on and after January 1. Act 32 of 2008, Chapter 5, Section 511, (5) (ii) further stipulates that employers are only required by law to withhold rates reflected on the *Official Register*, unless the political subdivision imposing the tax has provided written notice to the employer of the tax or tax rate and withholding requirement.

If no information is received concerning new EIT/PIT/LST enactments, repeals or changes by June 1, existing rates will be maintained in the *Official Register*. Any new enactments, repeals or changes to the EIT/ PIT/LST received after June 1 will be added to the *Real-time Register* upon receipt and released on the *Official Register* on December 15.

**The DCED recommends that school districts that have enacted, increased or repealed the EIT/PIT/LST or that have made changes to the EIT or LST rate and/or LST collector information, but have not adopted final real estate tax rates for 2017-2018 by June 1, submit their *School District Tax Information Form* with the EIT/PIT/LST information to the DCED, along with the corresponding resolution, by June 1, and after new real estate tax rates are adopted, submit an amended *School District Tax Information Form* along with a copy of the signed resolution stating the new rates.**

## **NEW FEATURE ADDED TO ONLINE FORM**

Please note that the *Shared Tax Rates* section shows more detail regarding your school district's Earned Income Tax (EIT) rate. If you checked any of the boxes in Question 5, in the *Questions* section of your online *School District Tax Information Form*, the online form has been programmed to add EIT rate lines relative to the boxes you checked. These additional EIT rate lines will automatically appear in the *Shared Tax Rates* section of the online form. Please review these rates in the *Shared Tax Rate* section of the online form. If you have any questions or need assistance concerning the above, please contact us at 888-623-6837.

## **ACCURACY OF EIT/PIT/LST INFORMATION**

It is critical that EIT/PIT/LST rates be accurate or employers will under- or over-withhold taxes from your residents, which could impact your cash flow. To ensure accurate rates, the DCED recommends that you review your final Tax Information Form with your EIT/PIT/LST collectors before submitting it to the DCED.

## OTHER INFORMATION

- **Resolution Submittal**—the DCED is required to keep tax resolutions on file. Please provide a copy of the fully executed resolution for tax increases/decreases or new tax enactments. The DCED will not process a change in a tax rate without the signed resolution. The DCED also requests that you submit a copy of your annual real estate tax resolution for our records.
- **Effective Dates of Resolutions**—the DCED provides tax data to a wide variety of users and has received a large number of requests regarding effective dates. As a result, we are asking you to report the effective date (the day a taxpayer is first subject to a given tax) in the column provided. (Note: This is NOT when the tax resolution was approved/passed)
- **Homestead/Farmstead Exclusion**—School districts may exclude from taxation, a portion of the assessed value of owner-occupied residences. The exclusion is a flat uniform dollar amount. It cannot exceed 50% of the median value of all homestead property within the taxing jurisdiction as certified by the county assessment office. Please provide the dollar amount of the real estate value reduction, NOT the tax payer savings.
- **Local Services Tax (LST)**—School districts that did not levy an EMST/OPT as of June 21, 2007 are prohibited from levying a new LST.
- **Low Income Exemptions**—If a low income exemption is applicable to any of the taxes levied by your school district, please provide the dollar amount of the exemption in the column provided.
- **Shared Municipal/School District Rates**—School districts are not expected to correct or verify municipal tax rates. The municipal rates are shown for informational purposes and to elevate awareness as to what Act 511 taxes are subject to sharing with affiliated municipalities.
- **Personal Income Tax (PIT)**—School districts were permitted to levy a PIT as of July 1, 2007.
- **Various tax related questions**—The DCED receives a variety of tax-related inquiries. Your responses to the questions on the form will be invaluable in our ability to respond to these inquiries.

## E-FILING INSTRUCTIONS

Please note that our web address has changed: <https://munstats.pa.gov/forms/LogIn.aspx>

If you have already registered to e-file with the DCED, please go to <https://munstats.pa.gov/forms/LogIn.aspx> and enter your existing username and password, and click “Log In.”

### New E-filers

Those who are e-filing for the first time must complete a registration form by going to: <https://munstats.pa.gov/forms/LogIn.aspx> Click the “Register” button in the lower left corner of the *Log in to Municipal Statistics* box. Once the online registration form is completed, it must be signed by the appropriate school district official. For your convenience and quick approval, you may fax the completed authorization form to us at 717-783-1402. During the registration process you can create your own user name. **The parameters for creating user names have changed slightly: User names can no longer contain any spaces, must contain at least 3 characters and cannot contain the @ symbol.** When creating your password during the registration process, please note the following: The password you choose must be at least eight characters in length with one upper case

character, one lower case character, one numerical or one special character. You will not be able to use this password until the DCED receives your completed *E-filer Authorization Form* and activates your e-filing privileges in the Municipal Statistics System. When logging in to the Municipal Statistics System, always make sure you are entering your user name and password in the *Log in to Municipal Statistics* box to e-file your information.

#### **An existing PA Powerport user with username and password**

If you have a PA Powerport username and password, but have not registered with Municipal Statistics, you may register online by going to <https://munstats.pa.gov/forms/LogIn.aspx> and clicking “Log In” in the lower right corner of the login page after entering your PA Powerport username and password. You will automatically be directed to the registration page. Please follow the directions for “New E-filers” outlined above. **Note that if your existing user name contains spaces, you may need to contact the DCED for assistance.**

#### **Existing Municipal Statistics Log-In Users**

If you have not accessed the Municipal Statistics System Login site in the past 60 days, you may need to change your password before logging in. You can do this by clicking the link, “Forgot your user name or password?” in the *Log in to Municipal Statistics* box and following the prompts. You will receive an e-mail with your user name and a system generated, password. Please make sure that you return to the *Log in to Municipal Statistics* box to log in and e-file your tax information. **Note that if your existing user name contains spaces, you may need to contact the DCED for assistance.**

**Please Note** - In order to function correctly, the Municipal Statistics website requires the following:

- Microsoft Internet Explorer 9 or later (also compatible with Google Chrome web browser)
- You may e-file from any computer with Internet Explorer.

**Call with Questions** – Please feel free to call the Governor’s Center for Local Government Services toll-free at 888-223-6837 if you have any questions when completing the form.