



SCHOOL DISTRICT TAX INFORMATION FORM [DCED-CLGS-501] TIP SHEET

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The DCED recommends that school districts that have enacted, increased or repealed the EIT/PIT/LST or that have made changes to the EIT or LST rate and/or LST collector information, but have not adopted final real estate tax rates by June 1,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 KEYSTONE LOGIN SERVICE

Every Municipal Statistics e-filer is required to register in the new PA Keystone Login service. If you have not already done so, please click the link titled, "PA Keystone Login Service Guide" under the *General News* section of the *Municipal Statistics* website (munstats.pa.gov/forms).

Please Note – in order to function correctly, the Municipal Statistics website requires the following:

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

SHARED TAX RATES

If you checked any of the boxes in Question 5, in the Questions section of your online *School District 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 make sure you review the rates in this section.

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 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 taxpayer 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.

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.

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.