

LST 2021 TAX RATE TABLE

HOW TO USE: Look for the municipality in which your occupation is located.
Follow that municipality across to determine what portion of LST is to be withheld.

DCED PSD	Taxing Jurisdiction School District/Municipality	Municipality LST Portion	School District	Total LST	Employer Withholding Discount	Low Income Exemption Limit	Delinquent Interest	Delinquent Penalty
LST Portion								
DAUPHIN COUNTY								
220802	Steelton Borough	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
HUNTINGDON COUNTY								
310103	Huntingdon Borough	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
310113	Walker Township	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
PERRY COUNTY								
500202	Howe Township	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	.005/Month
500205	Newport Borough	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 6%
500303	Marysville Borough	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
500305	Penn Township	\$52.00	N/A	\$52.00	2.0% (.02)	< \$12,000	6%/Annum	Flat 5%
500307	Watts Township	\$10.00	N/A	\$10.00	N/A	N/A	6%/Annum	.005/Month
500402	(New) Bloomfield Borough	\$52.00	N/A	\$52.00	2.0% (.02)	< \$12,000	6%/Annum	Flat 5%
500412	Tyrone Township	\$52.00	N/A	\$52.00	2.0% (.02)	< \$12,000	6%/Annum	Flat 5%
JUNIATA COUNTY								
340102	<i>Delaware Township</i>	<i>\$52.00</i>	<i>N/A</i>	<i>\$52.00</i>	<i>N/A</i>	<i>< \$12,000</i>	<i>6%/Annum</i>	<i>Flat 5%</i>
340104	Fermanagh Township	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
340112	Susquehanna Township	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
FULTON COUNTY								
2901	Central Fulton School District							
290104	Todd Township	\$47.00	\$5.00	\$52.00	N/A	< \$12,000*	6%/Annum	Flat 5%
SOMERSET COUNTY								
5602	Conemaugh Twp Area School District							
560201	Benson Borough	N/A	\$5.00	\$5.00	N/A	N/A	6%/Annum	Flat 5%
560202	Conemaugh Twp	\$47.00	\$5.00	\$52.00	N/A	< \$12,000*	6%/Annum	Flat 5%
560203	Paint Township	\$47.00	\$5.00	\$52.00	N/A	< \$12,000*	6%/Annum	Flat 5%
560307	Summit Township	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
560401	Boswell Borough	\$40.00	N/A	\$40.00	N/A	< \$12,000	6%/Annum	Flat 5%
560403	Jenner Township	\$10.00	N/A	\$10.00	N/A	N/A	6%/Annum	Flat 5%
560404	Jennerstown Borough	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
560405	Quemahoning Township	\$10.00	N/A	\$10.00	N/A	N/A	6%/Annum	Flat 5%
560506	Rockwood Borough	\$52.00	N/A	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
5609	Somerset Area School District							
560902	Lincoln Township	\$47.00	\$5.00	\$52.00	N/A	< \$12,000*	6%/Annum	Flat 5%
560903	Somerset Borough	\$47.00	\$5.00	\$52.00	N/A	< \$12,000*	6%/Annum	Flat 5%
5611	Windber Area School District							
561102	Ogle Township	N/A	\$10.00	\$10.00	N/A	N/A	6%/Annum	Flat 5%
561103	Paint Borough	\$47.00	\$5.00	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
561104	Paint Township	\$47.00	\$5.00	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
561105	Windber Borough	\$47.00	\$5.00	\$52.00	N/A	< \$12,000	6%/Annum	Flat 5%
561101	Scalp Level Borough, Cambria County	\$5.00	\$5.00	\$10.00	2% (.02)	N/A	6%/Annum	Flat 5%

Please note: Those municipalities that have been bolded and italicized have changed rates or have been added as a new LST location.

Note: Those Municipalities listed with an asterisk (*) by their low income exemption limit are still required to pay the school district LST portion even if found exempt from paying the municipality LST portion.

CAPITAL TAX COLLECTION BUREAU OFFICES

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