



[Keystone Collections Group](http://KeystoneCollects.com) (KeystoneCollects.com) serves as the Earned Income Tax, Local Services Tax and Current and Delinquent Per Capita/Occupation Tax Collector for Conemaugh Township Area School District.

Take advantage of Keystone's quick and easy online payment options for many taxes at [KeystoneCollects.com/pay-file](http://KeystoneCollects.com/pay-file).

If you prefer to pay by mail, refer to Keystone's [mailing addresses](#).

### **QUESTIONS?**

Visit [KeystoneCollects.com](http://KeystoneCollects.com) for answers to your frequently asked questions.

Contact Keystone Collections Group Taxpayer Services [online](#) or at (866) 539-1100.

### **EARNED INCOME TAX (Current & Delinquent)**

State law requires Pennsylvania residents with earned income, wages and/or net profits, to file an annual local earned income tax return and supply income and withholding documentation, such as a W-2. Even if you have employer withholding or are not expecting a refund, you must file an annual tax return.

#### ***If you are a Wage Earner/Salaried Employee***

Pennsylvania employers are required by law to withhold earned income tax from all employees' pay. Your employer must obtain and report certain information about your residence and your PA work location and withhold the correct amount of earned income tax.

Online filing is available at [efile.KeystoneCollects.com](http://efile.KeystoneCollects.com)

#### ***If you are Self-Employed or Employed Outside of PA***

If you are self-employed, have earnings reported on Form 1099, or work outside of PA and your employer does not withhold your earned income tax, you must report your income and pay your tax quarterly.

Report and pay quarterly estimates online at [efile.KeystoneCollects.com](http://efile.KeystoneCollects.com)

#### ***If you are an Employer***

You are required to withhold earned income tax from your employees' compensation. [Keystone's Business Portal](#) is the quickest way to report EIT withholding. You can [file your quarterly payroll withholding online](#) and [pay online](#) or by [mail](#)

Pennsylvania law requires employers to report two Political Subdivision (PSD) Codes for each employee – one code designating the place where the employee lives (resident PSD Code), and one code for the place where the employee works (workplace location PSD Code). If the tax rates for the resident and workplace jurisdictions differ, employers must withhold at the higher of the two rates.

Employers and/or taxpayers can use the [Certificate of Residency form](#) to report essential information for the collection and distribution of Local Earned Income Taxes. This form should be utilized by employers when a new employee is hired or when a current employee notifies employer of a name and/or address change and be retained by the employer for payroll records.

### ***Local Earned Income Tax Annual Final Return Form and Instructions***

Tax forms and filing instructions are sent to resident taxpayers annually. Tax forms and instructions are available online at [keystonecollects.com/form/annual-final-return/](http://keystonecollects.com/form/annual-final-return/)

### **LOCAL SERVICES TAX (Current & Delinquent)**

Local Services Tax (LST) is imposed where the employee works, regardless of where the employee lives. The tax is assessed during each payroll period and is withheld proportionately for the number of payroll periods within the calendar year. Pennsylvania law requires employers to withhold and report employee LST. Quarterly payroll withholding and payment is due within 30 days after the close of the calendar quarter. First quarter payment is due to the Tax Officer on or before April 30.

Business payments can be remitted online at [business.KeystoneCollects.com](http://business.KeystoneCollects.com)

Individuals remitting LST should access the [Local Services Tax form](#)

### **PER CAPITA AND OCCUPATION TAX (Current)**

Per capita tax is a fixed amount charged annually to each adult residing within the taxing jurisdiction. Occupation tax is assessed on employed individuals residing in a particular taxing jurisdiction that imposes the tax.

Payments can be made at [pay.keystonecollects.com](http://pay.keystonecollects.com)

### **PER CAPITA AND OCCUPATION TAX (Delinquent)**

Per capita tax is a fixed amount charged annually to each adult residing within the taxing jurisdiction. Occupation tax is assessed on employed individuals residing in a particular taxing jurisdiction that imposes the tax.

Taxpayers who failed to remit payment are notified of their delinquent tax and instructed on how to remit payment.

Payments can be made at [pay.keystonecollects.com](http://pay.keystonecollects.com)