

All about Local Taxes:	Rate
Current Tax Rate	9mils
Earned Income Tax	1%
Local Service Tax	\$52.00/year

**Waynesburg Borough Tax Collector for Property and School Tax
please contact:**

**Mary Jane McClure
203 1st Avenue
Waynesburg, PA 15370
(724)627-6081**

Office hours: Wednesday & Thursday 11am-5:00pm

**Property tax may be paid at 2% discount within two months from
date of tax notice. The penalty for late payment is 10% of the
amount of tax.**

Schedule of Borough Tax Notice:

April 1st	Mailed
May 30th	End of discount
July 31st	Last day of face
December 31	Last day of penalty

Schedule of School Tax:

August 1	Mailed
September 30th	End of discount
November 30th	Last day of face
December 31st	Last day of penalty

The Earned Income and the Local Service Tax is collected by the Waynesburg Borough appointed collector, Central Tax Bureau Of Pa, Inc. For More information please contact Central Tax Bureau of PA, Inc. or visit the local office at:

Central Tax Bureau of PA
192 West High Street
Waynesburg, PA 15370
(724)627-8980

Earned Income Tax:

The Earned Income Tax for Waynesburg Borough is a 1% tax levied on the earned income. This tax is a nondiscriminatory tax applying to gross compensation and or net profit which is commonly referred to a “Wage Tax” levied against an individual’s earned income and or net profits whether the income is from the operation of a business or from wages, commission or other sources.

Local Service Tax: (LST)

Formerly the Emergency and Municipal Service Tax. (EMST)

The Local Service Tax is a \$52.00 tax levied on all residents and nonresidents who hold an occupation in Waynesburg Borough. Persons who earn less than \$12,000.00 per year are exempt from the tax upon filing of an affidavit with their employer that they anticipate earnings less than such stated amount due to seasonal employment or otherwise.

Employee Withholding:

All employers in Waynesburg Borough are required to deduct the Tax from their employees’ pay beginning with the first payroll period in which the person is engaging in an occupation

The pro rata share of the tax assessed for a payroll period shall be determined by dividing \$52.00, the rate of the Local Service Tax, by the number of payroll periods established by the employer for the calendar year. If an employee has 26 pay periods in a year, \$2.00 shall be deducted per paycheck (\$52.00 divided by 26 pay periods = \$2.00 deducted per pay).

*****Refunds*****

Claims for any Local Service Tax paid by any person eligible for exemption must be processed through our collector, Central Tax Bureau of Pa, Inc.