

**TOWNSHIP OF HAMPTON & HAMPTON TOWNSHIP SCHOOL DISTRICT
EARNED INCOME AND LOCAL SERVICE TAXES**

EARNED INCOME TAX

Earned income or wage tax is 1% of gross earnings based on residency in Hampton Township. This tax is payable quarterly by all resident wage earners and self-employed individuals, regardless of age. The revenue collected is shared equally between the Township and the School District. Self-employed individuals or residents who make estimated payments should pay at least 90% of the tax liability due each quarter. Businesses that are located in Hampton Township are required to withhold the 1% for residents and remit to the Township.

The due dates for quarterly tax payments are as follows:

- 1st Quarter (January through March) due April 30
- 2nd Quarter (April through June) due July 31
- 3rd Quarter (July through September) due October 31
- 4th Quarter (October through December) due January 31
- HT-40 Hampton Final Returns-mailed out by mid-February-due April 15

**** If due date falls on weekend day, payments will be accepted as on time on the next business day.****

IF YOU OR ANY FAMILY MEMBER IS EMPLOYED IN THE CITY OF PITTSBURGH, IT WOULD BE TO YOUR ADVANTAGE TO NOTIFY YOUR EMPLOYER THAT YOU LIVE IN HAMPTON TOWNSHIP AND ARE LIABLE FOR THE WAGE TAX TO HAMPTON TOWNSHIP AND NOT TO THE CITY OF PITTSBURGH.

LOCAL SERVICE TAX (FORMERLY EMERGENCY & MUNICIPAL SERVICE TAX)

Effective January 1, 2008, LOCAL SERVICE TAX (Ordinance 701 which can be obtained by request only through the Township Manager's Office) was adopted and replaced the former Emergency & Municipal Service Tax. The Local Service Tax is assessed to employers with businesses located in Hampton Township and self-employed residents. The tax is \$52.00 per person per year and is now remitted quarterly by the employer or the self-employed resident to the Township.

According to Commonwealth of Pennsylvania Act 7 of 2007, a person who is employed by a business located in Hampton or is self employed within Hampton Township is required to pay \$52.00 once a year. The \$52.00 is to be pro rated through the calander year, depending on pay periods. For example, if you have 26 pay periods, you should divide the \$52.00 by 26 pay periods, you would withhold \$2.00 from each employee's pay each pay period. If an employee is going to make less than \$12,000 for the calander year, the employee must file an exemption certificate (available to download from website). In the event a duplicate payment was made, a refund can be requested by completing the refund request form that can also be downloaded from the website. For more specific information and frequently asked questions, go to www.newPA.com.

All forms for Earned Income Tax and Local Service Tax can be obtained by visiting the website at www.hampton-pa.org. The forms will contain instructions for payment and mailing address. Please note the office hours and phone numbers for the tax office are are noted on all forms.