

**Lancaster Tax Collection District
Lancaster County Tax Collection Bureau
Employer Reporting and Remittance Due Dates for 2016**

Act 32 of 2008 requires employers to file a report and remit **Local Earned Income Taxes (EIT)** to the specified collectors as follows:

For employers reporting quarterly - within 30 days of the end of the quarter.

For employers reporting monthly – within 30 days of the end of the month.

LCTCB has adopted the same due dates for filing quarterly **Local Services Taxes (LST)** returns.

In addition to the language of Act 32 of 2008, the following Pennsylvania statute must be used to interpret the due dates for filing and remittance:

1 Pa.C.S.A. § 1908, § 1908. Computation of time, Currentness

“Whenever the last day of any such period shall fall on Saturday or Sunday, or on any day made a legal holiday by the laws of this Commonwealth or of the United States, such day shall be omitted from the computation.”

Based on this statute, employers must file on or before the 30th day following month or quarter’s end (as the case may be) *unless* the 30th day falls “on Saturday or Sunday” or is a “legal holiday.” If the 30th day following month or quarter’s end (as the case may be) falls on a Saturday, a Sunday, or a legal holiday, employers have until the end of the next business day to file.

The chart below indicates the due dates for employer filing and remittance for year **2016**.

Any employer who does not report and remit by the due dates will be charged interest and penalty amounts as a late filer.

Monthly Reporting & Remittance

For Period Ending	Report & Remittance Due Date	For Period Ending	Report & Remittance Due Date
January 31	March 1	July 31	August 30
February 28	March 30	August 31	September 30
March 31	May 2	September 30	October 31
April 30	May 31 *	October 31	November 30
May 31	June 30	November 30	December 30
June 30	Aug 1	December 31	January 30, 2017

*(Monday, May 30th is the legal holiday celebrating Memorial Day in 2016)

Quarterly Reporting & Remittance

For Period Ending	Report & Remittance Due Date	For Period Ending	Report & Remittance Due Date
March 31	May 2	September 30	October 31
June 30	Aug 1	December 31	January 30, 2017

Annual Reconciliation

Per Act 32 the due date for the Annual Reconciliation is the end of February
 2015 Annual Reconciliation Due Date is February 29, 2016
 2016 Annual Reconciliation Due Date is February 28, 2017