

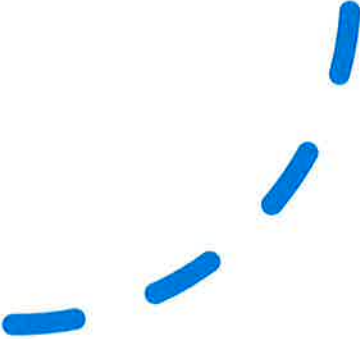
Warrington Township Local Services Tax (LST)

September 11, 2025



A large orange shape on the left side of the slide, consisting of a rectangle with a quarter-circle cutout on its right side.

What is the LST?

- It is a state law (Act 7 of 2007 as amended) allowing local governments to levy a tax on individuals who work within its borders.
 - Can not exceed \$52 per year
 - Usually \$2 per pay if biweekly. Self employed is quarterly
 - The LST can only be used for:
 - Emergency services (25% minimum)
 - Roads and bridges
 - Property tax relief
- 
- A blue decorative line in the bottom right corner, consisting of several short, curved segments that form a larger, incomplete curve.

Who Pays the LST?

- Anyone employed or is self employed and works **in Warrington Township**. This includes residents of the township that work within the township and non residents that commute into the township to work.
- Everyone who makes over \$12,000 per year of **earned income**.
- Examples:
 - Bob lives on Old Mountain Road and makes \$40,000 and works in Rossville pays the township LST.
 - Sally lives on Alpine Road and makes \$50,000 and works in the Borough of Wellsville does not pay a township LST
 - John works at Ski Roundtop part time and lives in the township and makes \$11,000 per year does not pay the LST

Who Doesn't Pay the LST?

Individuals
earning less than
\$12,000 per year

Veterans with
100% service-
connected
disability from
honorable service
in a U.S. war or
armed conflict

Members of the
reserve
components
called to active
duty during the
tax year

Anyone with no
earned income
from a job within
the township

What Income Isn't Taxed?

Pensions

Social Security

401(k) and other
retirement
savings programs

IRA's

Interest and
dividends

Inheritances

Etc.

How Much Will This Raise in the Township?



Estimate from the York Adams
Tax Bureau is \$39,000 per year



Mandatory 25% or \$9,750 for
emergency services



\$29,250 for roads and bridges

Who Else Has the LST?

- Very common across Pennsylvania
- 47 municipalities (65%) in York County collect the LST
- Nearby municipalities collecting the LST are:
 - Carroll
 - Franklin
 - Dillsburg
 - Wellsville
 - Fairview
 - Newberry
 - Lewisberry
 - Dover
 - Dover Borough

Warrington Township LST

- Questions and Discussion