



YORK COUNTY OFFICE:
1405 N. DUKE STREET
PO BOX 15627
YORK PA 17405
717-845-1584
717-854-6376 (f)

ADAMS COUNTY OFFICE
240 WEST STREET
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GETTYSBURG PA 17325
717-334-4000
717-337-2565 (f)

2016
Employer EIT Information
And Form Booklet

www.yatb.com

**YORK ADAMS TAX BUREAU
EMPLOYER INFORMATION**

**PLEASE CONSIDER USING THE
EMPLOYER ONLINE FILING SYSTEM**

WWW.PALITE.ORG

TO FILE AND PAY ONLINE

OR

**USE THE MAILING LABELS BELOW TO
MAIL COMPLETED RETURNS AND PAYMENTS TO:**

**YORK ADAMS TAX BUREAU
Employer Services Department
1405 N Duke Street
PO Box 15627
York PA 17405-0156**

ADDITIONAL INFORMATION IS AVAILABLE ON OUR WEB SITE: www.yatb.com

**YORK ADAMS TAX BUREAU
EMPLOYER INFORMATION**

!!!!!! IMPORTANT INFORMATION !!!!!!

**TAX YEAR 2016 - EARNED INCOME TAX RATE CHANGE
FOR LITTLESTOWN AREA SCHOOL DISTRICT RESIDENTS**

To: **ALL ADAMS AND YORK COUNTY EMPLOYERS**

Beginning on July 1, 2016 the earned income tax rate for Littlestown Area School District residents will increase to 1.6%.

This change affects residents of the following municipalities within LASD:

<u>PSD Code</u>	<u>Municipality</u>
010501	BONNEAUVILLE BOROUGH (LITTLESTOWN SD) - ADAMS CO.
010502	GERMANY TOWNSHIP - ADAMS CO.
010503	LITTLESTOWN BOROUGH - ADAMS CO.
010504	MT JOY TOWNSHIP (LITTLESTOWN SD) - ADAMS CO.
010505	MT PLEASANT TOWNSHIP (LITTLESTOWN SD) - ADAMS CO.
010506	UNION TOWNSHIP - ADAMS CO.

If there are any questions concerning any of the above information; or, if you need assistance to determine the correct Earned Income Tax rate to withhold from your employees, please do not hesitate to contact our office.

The Employer Department phone number is: 717-845-1584, option 2.

The Employer Department email address is: employer@yatb.com.

For a summary of frequently asked questions or more information please visit our website at www.yatb.com.

YORK ADAMS TAX BUREAU EMPLOYER INFORMATION

ACT 32 of 2008 was enacted on July 7, 2008 and brought much needed change to PA's local income tax system. Besides the reduction in the number of collectors from over 500 to 19, the ACT provides for uniformity across the Commonwealth – forms, rules and regulations and reporting/distributions of tax funds. There will be tax collector certification, new tax distribution guidelines and some new requirements for both individuals and employers.

The effective date of ACT 32, in Adams and York Counties, is January 1, 2012.

ACT 32's Employer Requirements are outlined in Section 512 of the ACT and summarized as follows:

1. Employers are required to register with the Tax Officer within 15 days of becoming an employer, using the Registration Form promulgated by the Department of Community and Economic Development (DCED).
2. Employers are required to have each new employee complete a Residency Certification Form. Employees who change their residency or domicile are also required to complete a new Residency Certification Form.
3. Employers must withhold the tax from the compensation of each employee at the greater of the employee's resident tax rate or the work location's non-resident tax rate.
4. Employers must file reports of employee wage and local tax withholding detail and make remittance of the withheld tax on a quarterly basis.
5. Employers with multiple locations in multiple tax collection districts MAY CHOOSE to make combined filings and remittance of the tax to one tax collector. Employers choosing this option must make the combined filings and remittances of tax on a monthly basis.
6. Employers who fail to deduct or remit the proper amount of tax MAY BE REQUIRED by the tax officer to file returns and remit tax monthly.
7. Employers are required to file annual returns, including individual withholding statements or Federal Form W-2s on or before February 28th of the succeeding year.
8. Employers who discontinue business must file returns and make remittance of the tax within 30 days of the discontinuation of business.
9. Employers who willfully or negligently fail to withhold the proper amount of tax shall be liable to pay such tax to the extent it has not been recovered from the employee.

Forms for reporting the quarterly employee local income tax withheld are included in this booklet and are available on the York Adams Tax Bureau's website, www.yatb.com, the DCED's website, www.newpa.com or at the Tax Bureau office.

All employers are strongly encouraged to use the York Adams Tax Bureau's Online Employer Filing system, located at www.palite.org, to file the quarterly returns of employee detail. If you are not registered for online filing, please complete the Online Filing Questionnaire included in this booklet or located on our website to receive a user name and password. The Online Employer Filing system will accept your monthly and quarterly tax deposits via ACH. We encourage you to register with the Tax Bureau and begin using the system on a quarterly basis to familiarize yourself with it. The E-Filing system offers greater convenience and security than paper filing. In addition, you will receive verification that your payment and/or return have been received by the Tax Bureau.

This mailing includes the ACT 32 forms for employers to remit payment and detail of the Earned Income Tax that has been withheld from their employee's gross earnings. Additional paper returns can be found on the York Adams Tax Bureau's website, www.yatb.com. All ACT 32 Employer forms can also be found on the Pennsylvania Department of Community and Economic Development's website, www.newpa.com. If filing on paper a separate return must be filed for each work location.

Also included in this mailing are labels and instructions to assist the employer in completing the required forms.

For additional assistance please do not hesitate to contact the Employer Services Department (717) 845-1584, option 2 or check the Bureau's website www.yatb.com.

**YORK ADAMS TAX BUREAU
EMPLOYER INFORMATION**

FORMS INCLUDED WITH THIS MAILING

EMPLOYER'S QUARTERLY RETURN:

Employers are required to withhold the greater of the employee's resident tax rate or the work location's non-resident tax rate from the gross compensation of the employee. A listing of Adams and York County resident and non-resident tax rates is included in this booklet. The DCED maintains an Official Tax Register of all tax rates throughout the Commonwealth. This Official Register and a resident/non-resident rate finder application can be found at www.newpa.com. The Tax Bureau can assist employers with the proper PSD codes and tax rates for their employees.

In general, if an item of compensation is taxable for Pennsylvania Personal Income Tax it will be taxable for the Earned Income or Local Income Tax. The Pa Department of Revenue, Personal Income Tax Guide, Chapter 7 outlines taxable compensation in detail.

Employers are required to report the following employee information on the Employers Quarterly Return:

- Employee Name, Full Street Address, Social Security Number
- Employee's gross compensation for the preceding quarter
- Employee's local income tax withheld for the preceding quarter
- Employee's Resident PSD Code

In addition, the Employer's Quarterly Return must contain:

- Employer's Business Name, Business Location - Full Street Address, Business Telephone and Fax Numbers
- Employer's Location – Municipal Taxing Authority, County and PSD Code
- Employer's Local Account Number and Federal Employer Identification Number
- Tax Year and Quarter being reported

The Employer Quarterly Return and remittance of the tax withheld is due 30 days after the close of the calendar quarter:

- 1st Quarter (January, February and March) will be due on or before April 30
- 2nd Quarter (April, May and June) will be due on or before July 30
- 3rd Quarter (July, August and September) will be due on or before October 30
- 4th Quarter (October, November, December) will be due on or before January 30 of the following calendar year.

The Employer's Quarterly Return must be signed.

It is essential that the correct quarter and correct tax year are printed on the Employer Quarterly Return.

Monthly payments can be accepted but must include employee detail.

Interest and Penalties:

If quarterly payments of Earned Income Tax are paid after the due date, penalty and interest charges must be included with your payment.

If for any reason the income tax is not paid when due, interest at the rate the taxpayer is required to pay to the Commonwealth under section 806 of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, on the amount of the income tax, and an additional penalty of 1% of the amount of the unpaid income tax for each month or fraction of a month during which the income tax remains unpaid shall be added and collected but the amount shall not exceed 15% in the aggregate. Where an action is brought for the recovery of the income tax, the taxpayer liable for the income tax shall, in addition, be liable for the costs of collection, interest and penalties.

For 2016 the interest rate is 3% or .000082 per day the tax is late. Penalty is 1% per month or fraction of a month.

Employers with Multiple Locations within Adams and York Counties:

Employers with multiple locations within Adams and York Counties must use separate Quarterly Returns for each location if filing with paper Employer Quarterly Returns. This is because ACT 32 requires the Tax Bureau to report the amount of tax collected within each municipality to the Commonwealth as well as the Tax Collection Committees.

YORK ADAMS TAX BUREAU EMPLOYER INFORMATION

Employers with multiple locations within Adams and York Counties who file online may submit employee withholdings from all locations as one filing, as long as work location PSD codes are supplied for each employee. For additional assistance please do not hesitate to contact the Employer Services Department (717) 845-1584, option 2.

Employers with Multiple Locations in Multiple Tax Collection Districts:

Employers with multiple locations in multiple Tax Collection Districts may elect to file Employer Returns and make remittance of the tax withheld to the collector where their payroll operations are located. Employers who select this option must file the Employer Returns and make remittance of the tax electronically. Combined filings and remittances of the withheld tax must be made monthly, 30 days after the close of each month.

If you are interested in making combined filings please contact our Employer Services Department (717) 845-1584, option 2.

Out of State Employers who employ Pennsylvania Residents:

Employers who have no physical location within the Commonwealth, but who may employ Pennsylvania residents at facilities outside Pennsylvania are not subject to ACT 32's requirements. These employers are encouraged to withhold the PA Local Income Tax from their Pennsylvania resident employees and make remittance of the tax withheld from all PA employees to one Tax Officer on a quarterly basis. The Tax Officer receiving such withholdings will be responsible to distribute the PA local income tax to the employee's resident tax collector. Out of state employers would not be required to make and file PA local income tax returns or make remittances of the tax to multiple PA Tax Officers.

Remittance of tax to multiple collectors:

Remittance of the earned income tax withheld from all of your employees who are employed within the Adams and York County Tax Collection Districts must be made to the York Adams Tax Bureau.

ONLY employers located within the Adams and York County Tax Collection Districts, **who have elected to make combined monthly filings with another collector**, should remit earned income tax withheld from employees working within the Adams and York County Tax Collection Districts to another collector.

If your payroll service is remitting earned income tax to multiple collectors, and you are located only in the York Adams Tax Bureau collection area, you, the employer, are in violation of YATB's Regulations and local income tax ordinances/resolutions, which may subject you, the employer, to fines and penalties. If your payroll service is charging you additional fees for multiple earned income tax remittances you, the employer, may be incurring unnecessary charges for a service that puts you in violation of local income tax regulations.

Assistance with PSD Codes and Tax Rates:

The York Adams Tax Bureau can provide you with the PSD codes for your employees. Simply provide an Excel spreadsheet containing the following information in separate columns:

Employee Last Name
Employee First Name
Employee Middle Initial
Social Security Number
Street Address
City
State
Zip Code

The Bureau will return the file to you with PSD Codes, Municipal and School District Information and Resident Tax Rates. Email your file to employer@yatb.com.

YORK ADAMS TAX BUREAU EMPLOYER INFORMATION

FORM W2-R ANNUAL RECONCILIATION:

The 2016 Employer's Reconciliation – Form W2-R Annual Reconciliation is due February 28, 2017 along with copies of Individual Withholding Statements or Federal W-2 forms for each employee employed during 2016. A copy of the Form W2-R Annual Reconciliation Form must be filed with the submission of Individual Withholding Statements or Federal W-2 forms on paper or via magnetic media. All Form W2-R Annual Reconciliation Forms must be signed and dated. If the annual detail is filed online through www.palite.org paper forms are not required.

Reporting W-2 Information via Electronic Media:

The York Adams Tax Bureau Board of Directors at the March 18, 1998 meeting approved Regulation 98-1 requiring employers remitting 250 or more W-2 forms to report the information via electronic media. The York Adams Tax Bureau will accept information via CD-ROM or other media. This regulation's effective date was January 1, 1999. Employers of fewer than 250 employees are also encouraged, but not required to file on electronic media.

Information on electronic media or online filing can be obtained from our web page at www.yatb.com or by contacting the Employer Services Department at (717) 845-1584, option 2.

RESIDENCY CERTIFICATION FORM:

This form is to be completed by all new employees and by employees who move during the year. This is an employer's form to be used by employers to determine the employee's proper local income tax withholding rate. This form can be found at the DCED's website, www.newpa.com and can be obtained from the Bureau website at www.yatb.com. **Employers must keep completed forms in their payroll files; do not file with our office.**

CHANGE/CORRECTION FORM:

This form is to be used to report changes in mailing or physical address, corrections of business name and/or address or to report a change in contact person, telephone or fax number, email address or any other changes or corrections.

FINAL REPORT IF BUSINESS IS TERMINATED OR NO LONGER HAS EMPLOYEES:

Use this form to notify the Tax Bureau when your business is closed, terminated or no longer has employees. If the business changes ownership please use this form to update the records with new ownership and contact information.

If you have any questions concerning ACT 32 or local tax collection within Adams and York Counties; or if you need assistance with either paper or online filing, please do not hesitate to contact the Employer Services Department at (717) 845-1584, option 2.

WITHHOLDING ON MARYLAND RESIDENTS:

In 1981 a legal settlement was reached between certain York Adams Tax Bureau member taxing authorities and the State of Maryland concerning the collection of earned income tax from Maryland residents who work in these jurisdictions. This agreement provides for residents of Maryland who are employed within this area to file and pay state/local tax only to the taxing authority where they reside (Maryland). This legal settlement supersedes the PA State Law which enables Pennsylvania taxing authorities to levy a local earned income tax on Maryland residents employed within Pennsylvania.

At the April 25, 2005 Board of Directors Meeting, the York Adams Tax Bureau Board approved the recommendation that the member municipalities adopt an ordinance to include non-resident earned income at the source, **excluding Maryland residents.**

Therefore it is the position of this Bureau that Pennsylvania employers within the York Adams Tax Bureau jurisdiction are **NOT** required to withhold the local earned income tax from Maryland residents who work in York or Adams Counties. If tax is withheld, those employees shall be entitled to a full refund. Maryland residents seeking a refund of local earned income tax should contact the York Adams Tax Bureau – Employers should not be making refunds of any tax already remitted to the York Adams Tax Bureau.

This exclusion applies to Maryland residents ONLY. It does not apply to other states, nor does it apply to Maryland residents who work in Pennsylvania counties other than York or Adams. It also applies only to earned income tax; local services tax is not affected.

If there are any questions concerning Maryland resident employees, please contact our Employer Accounts Department at (717) 845-1584, option 2.

YORK ADAMS TAX BUREAU
EMPLOYER INFORMATION

Employer Online Filing Questionnaire

In order to have the ability to file your EIT (earned income tax) W-2 and/or LST (local services tax) detail online, please complete the form below and email it to onlineaccounts@yatb.com, or fax it to Employer Services at (717) 854-6376. We will register your account and issue a temporary password. Employers who process their own payroll, fill out Section 1. Payroll processing services, please fill out Section 2. Please type or write legibly.

SECTION 1 (Individual Employers):

1. Business Name: _____
2. York Adams Tax Bureau Account Number: _____
3. Federal EIN: ____ -- _____
4. Amount of Last Quarterly EIT Payment (for verification purposes): \$_____
5. Contact Person: _____
6. Contact Person's Email address: _____
7. Contact Person's Direct Phone Number: _____

SECTION 2 (Payroll Processors):

1. Payroll Processor Name: _____
2. Payroll Processor EIN: ____ -- _____
3. Contact Person: _____
4. Contact Person's Email address: _____
5. Contact Person's Direct Phone Number: _____

In addition to the above information, Payroll Processors must e-mail an Excel spreadsheet containing the following details:

- Identify the attachment as W-2 data or LST Accounts
- YATB account number for each employer
- Federal EIN for each employer
- Name of each employer

YORK ADAMS TAX BUREAU EMPLOYER INFORMATION

OTHER BUSINESS/EMPLOYER TAXES

The York Adams Tax Bureau administers and collects other business and employer taxes throughout Adams and York Counties. We are the appointed collector for various taxes by some or all of our member municipalities and school districts who levy the tax. The following is a listing and brief explanation of the various taxes collected by the York Adams Tax Bureau, as well as the municipalities and school districts we collect the tax for:

LOCAL SERVICES TAX

The Local Services Tax (LST) is not a local income tax. The LST is levied by municipalities and/or school districts on individuals who are employed or making net profits within their taxing jurisdiction. The LST can be levied at any amount from \$10 up to a total of \$52.

Employers are required to withhold the LST from the employee's compensation. To determine the amount of withholding per pay period an employer must take the tax rate and divide by the total number of pay periods in the year.

For example: If the tax rate is \$52 and the total number of pay periods is 26, the required withholding amount would be \$2 per pay period.

Employers are required to remit the withheld LST and report the amount withheld from each employee on a quarterly basis. Forms for the remittance and reporting of LST can be found on our website at www.yatb.com. The Online Employer Filing system also accepts e-filings and remittances of the LST.

Employees may file an Exemption Certificate with their employer AND the Tax Bureau if they do not expect to earn more than the stated exemption limit. Once the employer receives an Exemption Certificate there should be no further withholding of the LST from that employee. It is not the employer's responsibility to investigate or determine if the employee's reason for exemption is valid.

Employers are required to resume the withholding of LST, including a "catch-up" withholding if the employee's annual compensation exceeds the exemption amount claimed on the employee's original filing of the Exemption Certificate or if the employer is directed by the Tax Bureau to resume withholding of the LST from the previously exempted employee.

The following tables provide the Local Services Tax rate, exemption and collector information for the members of the York Adams Tax Bureau, in both Adams and York Counties, who levy the tax.

An updated listing of LST rates and Collectors is available at PA Department of Community and Economic Development's website, <http://munstats.pa.gov/Public/FindLocalTax.aspx>.

MERCANTILE/BUSINESS PRIVILEGE TAX – LICENSES

The Mercantile Business Privilege Tax (MBP) is a tax on the gross receipts of a business operating within a municipality or school district levying the tax. The tax is levied on retail and wholesale sales as well as the gross receipts for services rendered.

Some municipalities and/or school districts impose an annual Mercantile or Business Privilege License Fee that is to be remitted at the time of filing the MBP annual Return, or prior to opening a business within a municipality or school district requiring a license.

**YORK ADAMS TAX BUREAU
EMPLOYER INFORMATION**

Information on the Mercantile/Business Privilege Tax and Licenses, including fillable online forms, can be found on the York Adams Tax Bureau website, www.yatb.com or can be obtained by contacting the Employer Services Department at (717) 845-1584, option 2.

The following members of the York Adams Tax Bureau levy the tax and have appointed the Bureau as the collector of tax and/or license fees:

MERCANTILE AND BUSINESS PRIVILEGE TAX								
<u>CODE</u>	<u>TAXING AUTHORITY</u>	<u>DUE DATE</u>	<u>BUSINESS PRIVILEGE</u>	<u>RETAIL</u>	<u>WHOLE</u>	<u>LICENSE FEE</u>	<u>PENALTY</u>	<u>INTEREST</u>
670601	CONEWAGO TOWNSHIP, YORK COUNTY	15-Apr	0.0010	0.0015	0.0010	\$5.00	1/2% per mon.	1/2% per mon.
670302	DOVER TOWNSHIP	15-Apr	0.0015	0.0015	0.0005	none	1/2% per mon.	1/2% per mon.
670501	HANOVER BOROUGH	30-Sep	0.002	-	-	none	10% flat	1/2% per mon.
670102	NORTH YORK BOROUGH	15-Apr	0.0016	0.0015	0.0010	\$10.00	1% per mon.	1/2% per mon.
671501	SPRING GARDEN TOWNSHIP	15-May	0.0015	0.0015	0.0010	none	1/2% per mon.	1/2% per mon.
670103	SPRINGETTSBURY TOWNSHIP/CENTRAL SD	15-Apr	0.0015	0.0015	0.00075	none	1/2% per mon.	1/2% per mon.
671502	SPRINGETTSBURY TOWNSHIP/YORK SUBURBAN SD	15-Apr	0.0015	0.0015	0.00075	none	1/2% per mon.	1/2% per mon.
671301	WEST MANCHESTER TOWNSHIP	15-Apr	0.0015	0.0015	0.0010	none	1/2% per mon.	1/2% per mon.
671401	YORK CITY	15-Apr	0.0035	0.0015	0.0010	\$25.00	10% flat	1/2% per mon.
670206	YORK TOWNSHIP	15-Apr	0.0010	0.0010	0.0005	none	10% flat	1/2% per mon.
NOTE: Hanover Borough requires an estimated return to be filed by September 30 and a final reconciliation return to be filed by June 1.								

Local Service Tax and Mercantile Business Privilege Tax Forms have already been mailed in a separate mailing to all registered businesses and employers.

If you have employees within a municipality or school district that levies the Local Services Tax, but you did not receive a LST form, or if you have a business location within a municipality or school district that levies a Mercantile Business Privilege Tax, but you did not receive a MBP form, please contact the Employer Services Department at (717) 845-1584, option 2, or go to our website at www.yatb.com.

<u>PSD CODE</u>	<u>TAXING AUTHORITY</u>	<u>RESIDENT EIT RATE</u>	<u>PSD CODE</u>	<u>TAXING AUTHORITY</u>	<u>RESIDENT EIT RATE</u>
0101	BERMUDIAN SPRINGS SCHOOL DISTRICT - ADAMS CO.		6705	HANOVER PUBLIC SCHOOL DISTRICT - YORK CO.	
010101	EAST BERLIN BOROUGH - ADAMS CO.	1.7%	670501	HANOVER BOROUGH - YORK CO.	1.0%
010102	HAMILTON TOWNSHIP (BERMUDIAN SD) - ADAMS CO.	1.7%			
010103	HUNTINGTON TOWNSHIP - ADAMS CO.	1.7%	6706	NORTHEASTERN SCHOOL DISTRICT - YORK CO.	
010104	LATIMORE TOWNSHIP - ADAMS CO.	1.7%	670601	CONEWAGO TOWNSHIP - YORK CO.	1.0%
010105	READING TOWNSHIP - ADAMS CO.	1.7%	670602	EAST MANCHESTER TOWNSHIP - YORK CO.	1.0%
010106	YORK SPRINGS BOROUGH - ADAMS CO.	1.7%	670603	MANCHESTER BOROUGH - YORK CO.	1.0%
			670604	MT WOLF BOROUGH - YORK CO.	1.0%
0102	CONEWAGO VALLEY SCHOOL DISTRICT - ADAMS CO.		670605	NEWBERRY TOWNSHIP	1.0%
010201	ABBOTTSTOWN BOROUGH - ADAMS CO.	1.5%	670606	YORK HAVEN BOROUGH - YORK CO.	1.0%
010202	BERWICK TOWNSHIP - ADAMS CO.	1.5%			
010203	BONNEAUVILLE BOROUGH (CONEWAGO SD) - ADAMS CO.	1.5%	6707	NORTHERN YORK SCHOOL DISTRICT - YORK CO.	
010204	CONEWAGO TOWNSHIP - ADAMS CO.	1.5%	670701	CARROLL TOWNSHIP - YORK CO.	1.25%
010205	HAMILTON TOWNSHIP (CONEWAGO SD) - ADAMS CO.	1.5%	670702	DILLSBURG BOROUGH - YORK CO.	1.25%
010206	MCSHERRYSTOWN BOROUGH - ADAMS CO.	1.5%	670703	FRANKLIN TOWNSHIP - YORK CO.	1.25%
010207	MT PLEASANT TOWNSHIP (CONEWAGO SD) - ADAMS CO.	1.5%	670704	FRANKLINTOWN BOROUGH - YORK CO.	1.25%
010208	NEW OXFORD BOROUGH - ADAMS CO.	1.5%	670705	MONAGHAN TOWNSHIP - YORK CO.	1.25%
010209	OXFORD TOWNSHIP - ADAMS CO.	1.5%	670706	WARRINGTON TOWNSHIP - YORK CO.	1.25%
010210	STRABAN TOWNSHIP (CONEWAGO SD) - ADAMS CO.	1.5%	670707	WELLSVILLE BOROUGH - YORK CO.	1.25%
010211	TYRONE TOWNSHIP (CONEWAGO SD) - ADAMS CO.	1.5%			
0103	FAIRFIELD AREA SCHOOL DISTRICT - ADAMS CO.		6708	RED LION AREA SCHOOL DISTRICT - YORK CO.	
010301	CARROLL VALLEY BOROUGH - ADAMS CO.	1.5%	670801	CHANCEFORD TOWNSHIP - YORK CO.	1.0%
010302	FAIRFIELD BOROUGH - ADAMS CO.	1.5%	670802	FELTON BOROUGH - YORK CO.	1.0%
010303	HAMILTONBAN TOWNSHIP - ADAMS CO.	1.5%	670803	LOWER CHANCEFORD TOWNSHIP - YORK CO.	1.0%
010304	LIBERTY TOWNSHIP - ADAMS CO.	1.5%	670804	NORTH HOPEWELL TOWNSHIP - YORK CO.	1.0%
			670805	RED LION BOROUGH - YORK CO.	1.0%
0104	GETTYSBURG AREA SCHOOL DISTRICT - ADAMS CO.		670806	WINDSOR BOROUGH - YORK CO.	1.0%
010401	CUMBERLAND TOWNSHIP - ADAMS CO.	1.7%	670807	WINDSOR TOWNSHIP - YORK CO.	1.0%
010402	FRANKLIN TOWNSHIP - ADAMS CO.	1.7%	670808	WINTERSTOWN BOROUGH - YORK CO.	1.0%
010403	FREEDOM TOWNSHIP - ADAMS CO.	1.7%			
010404	GETTYSBURG BOROUGH - ADAMS CO.	1.7%	6709	SOUTH EASTERN SCHOOL DISTRICT - YORK CO.	
010405	HIGHLAND TOWNSHIP - ADAMS CO.	1.7%	670901	CROSS ROADS BOROUGH - YORK CO.	1.0%
010406	MT JOY TOWNSHIP (GETTYSBURG SD)- ADAMS CO.	1.7%	670902	DELTA BOROUGH - YORK CO.	1.0%
010407	STRABAN TOWNSHIP (GETTYSBURG SD) - ADAMS CO.	1.7%	670903	EAST HOPEWELL TOWNSHIP - YORK CO.	1.0%
			670904	FAWN GROVE BOROUGH - YORK CO.	1.0%
0105	LITTLESTOWN AREA SCHOOL DISTRICT - ADAMS CO. 1.6% eff. 7/1/16		670905	FAWN TOWNSHIP - YORK CO.	1.0%
010501	BONNEAUVILLE BOROUGH (LITTLESTOWN SD) - ADAMS CO.	1.0%	670906	HOPEWELL TOWNSHIP - YORK CO.	1.0%
010502	GERMANY TOWNSHIP - ADAMS CO.	1.0%	670907	PEACH BOTTOM TOWNSHIP - YORK CO.	1.0%
010503	LITTLESTOWN BOROUGH - ADAMS CO.	1.0%	670908	STEWARTSTOWN BOROUGH - YORK CO.	1.0%
010504	MT JOY TOWNSHIP (LITTLESTOWN SD)- ADAMS CO.	1.0%			
010505	MT PLEASANT TOWNSHIP (LITTLESTOWN SD) - ADAMS CO.	1.0%	6710	SOUTH WESTERN SCHOOL DISTRICT - YORK CO.	
010506	UNION TOWNSHIP - ADAMS CO.	1.0%	671001	MANHEIM TOWNSHIP - YORK CO.	1.0%
			671002	PENN TOWNSHIP - YORK CO.	1.0%
0106	UPPER ADAMS SCHOOL DISTRICT - ADAMS CO.		671003	WEST MANHEIM TOWNSHIP - YORK CO.	1.0%
010601	ARENDTSTOWN BOROUGH - ADAMS CO.	1.6%			
010602	BENDERSVILLE BOROUGH - ADAMS CO.	1.6%	6711	SOUTHERN YORK CO. SCHOOL DISTRICT - YORK CO.	
010603	BIGLERVILLE BOROUGH - ADAMS CO.	1.6%	671101	CODORUS TOWNSHIP - YORK CO.	1.3%
010604	BUTLER TOWNSHIP - ADAMS CO.	1.6%	671102	GLEN ROCK BOROUGH - YORK CO.	1.3%
010605	MENALLEN TOWNSHIP - ADAMS CO.	1.6%	671103	NEW FREEDOM BOROUGH - YORK CO.	1.3%
010606	TYRONE TOWNSHIP (UPPER ADAMS SD) - ADAMS CO.	1.6%	671104	RAILROAD BOROUGH - YORK CO.	1.3%
			671105	SHREWSBURY BOROUGH - YORK CO.	1.3%
6701	CENTRAL YORK SCHOOL DISTRICT - YORK CO.		671106	SHREWSBURY TOWNSHIP - YORK CO.	1.3%
670101	MANCHESTER TOWNSHIP - YORK CO.	1.0%			
670102	NORTH YORK BOROUGH - YORK CO.	1.0%	6712	SPRING GROVE AREA SCHOOL DISTRICT - YORK CO.	
670103	SPRINGGETTSBURY TOWNSHIP (CENTRAL SD) - YORK CO.	1.0%	671201	HEIDELBERG TOWNSHIP - YORK CO.	1.0%
			671202	JACKSON TOWNSHIP - YORK CO.	1.0%
6702	DALLASTOWN AREA SCHOOL DISTRICT - YORK CO.		671203	JEFFERSON BOROUGH - YORK CO.	1.0%
670201	DALLASTOWN BOROUGH - YORK CO.	1.0%	671204	NEW SALEM BOROUGH - YORK CO.	1.0%
670202	JACOBUS BOROUGH - YORK CO.	1.0%	671205	NORTH CODORUS TOWNSHIP - YORK CO.	1.0%
670203	LOGANVILLE BOROUGH - YORK CO.	1.0%	671206	PARADISE TOWNSHIP - YORK CO.	1.0%
670204	SPRINGFIELD TOWNSHIP - YORK CO.	1.0%	671207	SEVEN VALLEYS BOROUGH - YORK CO.	1.0%
670205	YOE BOROUGH - YORK CO.	1.0%	671208	SPRING GROVE BOROUGH - YORK CO.	1.0%
670206	YORK TOWNSHIP - YORK CO.	1.0%			
6703	DOVER AREA SCHOOL DISTRICT - YORK CO.		6713	WEST YORK AREA SCHOOL DISTRICT - YORK CO.	
670301	DOVER BOROUGH - YORK CO.	1.4%	671301	WEST MANCHESTER TOWNSHIP - YORK CO.	1.0%
670302	DOVER TOWNSHIP - YORK CO.	1.4%	671302	WEST YORK BOROUGH - YORK CO.	1.0%
670303	WASHINGTON TOWNSHIP - YORK CO.	1.4%			
6704	EASTERN YORK SCHOOL DISTRICT - YORK CO.		6714	SCHOOL DISTRICT OF THE CITY OF YORK - YORK CO.	
670401	EAST PROSPECT BOROUGH - YORK CO.	1.0%	671401	YORK CITY - YORK CO.	1.25%
670402	HALLAM BOROUGH - YORK CO.	1.0%	671401	YORK CITY NON-RESIDENT RATE	1.25%
670403	HELLAM TOWNSHIP - YORK CO.	1.0%			
670404	LOWER WINDSOR TOWNSHIP - YORK CO.	1.0%	6715	YORK SUBURBAN SCHOOL DISTRICT - YORK CO.	
670405	WRIGHTSVILLE BOROUGH - YORK CO.	1.0%	671501	SPRING GARDEN TOWNSHIP - YORK CO.	1.0%
670406	YORKANA BOROUGH - YORK CO.	1.0%	671502	SPRINGGETTSBURY TOWNSHIP (YORK SUBURBAN SD) - YORK CO.	1.0%