

May 17, 2023

FOR IMMEDIATE RELEASE

**Businesses Reminded that the Deadline for Submitting the 2023 First Quarter**

**Payroll Preparation Tax Return is Wednesday, May 31, 2023**

**Scranton, PA** – The Payroll Preparation Tax is a tax levied separately by both the Scranton School District and the City of Scranton. The 2023 Payroll Preparation Tax rate for the Scranton School District is 0.7553 percent and the 2023 Payroll Preparation Tax rate for the City of Scranton is 0.2787 percent. Entities conducting business within the City of Scranton are reminded that the due date to submit their first quarter tax return for the Payroll Preparation Tax is May 31, 2023.

A person shall be deemed to be conducting business within the City if they engage, hire, employ, or contract with one or more individuals as employees, partners, or is self-employed and, in addition, does at least one of the following:

1. Maintains a fixed place of business within the City;
2. Owns or leases real property within the City for profit;
3. Maintains a stock of tangible, personal property in the City for sale in the ordinary course of business;
4. Conducts continuous solicitation within the City related to such business; or
5. Utilizes the streets of the City in connection with the operation of such business (other than for the mere transportation from a site outside the City, through the City, to a destination outside the City.)

Institutions who are exempt from the Payroll Preparation Tax as a result of their status as a nonprofit are required to file quarterly returns claiming their exemption.

Returns submitted after May 31, 2023, will be subject to penalty and interest on the balances due.

The City of Scranton and the Scranton School District have both appointed Berkheimer Tax Innovations, Inc. to administer the Payroll Preparation Tax on their behalf. Tax forms are available on Berkheimer’s website at [hab-inc.com/pptforms](https://www.hab-inc.com/pptforms/). Additional information, including Frequently Asked Questions, can be found at [scrantonpa.gov/payroll-prep-tax-information](https://scrantonpa.gov/payroll-prep-tax-information/), <https://www.scrsd.org/departments/business-office> and hab-inc.com/ppt-faq.

Please direct all questions regarding the Payroll Preparation Tax to Berkheimer by emailing ebpt@goberk.com or by calling (610) 599-3140.