

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**ATGLEN BORO, CHESTER COUNTY / OCTORARA AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	.500	.500	0	1.000	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**AVONDALE BORO, CHESTER COUNTY / AVON GROVE S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	1.000	0	0	1.000	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**CALN TWP, CHESTER COUNTY / COATESVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	07/01/2008	

**CHARLESTOWN TWP, CHESTER COUNTY / GREAT VALLEY S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	1.000	0	0	1.000	10.00	0	10.00
<b>Effective Date</b>	01/01/2004	01/01/2009	Not available	Not available		01/01/2008	Not available	

**COATESVILLE CITY, CHESTER COUNTY / COATESVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	2.000	.500	0	2.500	47.00	5.00	52.00
<b>Effective Date</b>	Not available	01/01/2006	Not available	Not available		01/01/2006	07/01/2008	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**DOWNINGTOWN BORO, CHESTER COUNTY / DOWNINGTOWN AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	01/01/2008	

**EAST BRADFORD TWP, CHESTER COUNTY / WEST CHESTER AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.750	.500	0	1.250	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**EAST BRANDYWINE TWP, CHESTER COUNTY / DOWNINGTOWN AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.625	.500	0	1.125	0	10.00	10.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	01/01/2008	

**EAST CALN TWP, CHESTER COUNTY / DOWNINGTOWN AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	01/01/2008	

**EAST COVENTRY TWP, CHESTER COUNTY / OWEN J ROBERTS S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2009	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**EAST FALLOWFIELD TWP, CHESTER COUNTY / COATESVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	.500	.500	0	1.000	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	07/01/2008	

**EAST GOSHEN TWP, CHESTER COUNTY / WEST CHESTER AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

**EAST MARLBOROUGH TWP, CHESTER COUNTY / KENNETT CONSOLIDATD S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	0	1.000	0	1.000	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**EAST NANTMEAL TWP, CHESTER COUNTY / OWEN J ROBERTS S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.750	.500	0	1.250	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**EAST NOTTINGHAM TWP, CHESTER COUNTY / OXFORD AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	1.000	.500	0	1.500	0	0	0
<b>Effective Date</b>	01/01/2009	01/01/2009	Not available	Not available		Not available	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**EAST PIKELAND TWP, CHESTER COUNTY / PHOENIXVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.750	.500	0	1.250	0	0	0
<b>Effective Date</b>	Not available	02/06/2007	07/01/2008	Not available		Not available	Not available	

**EAST VINCENT TWP, CHESTER COUNTY / OWEN J ROBERTS S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.832	.500	0	1.332	52.00	0	52.00
<b>Effective Date</b>	Not available	01/01/2007	Not available	Not available		01/01/2008	Not available	

**EAST WHITELAND TWP, CHESTER COUNTY / GREAT VALLEY S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	0	0	.500	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

**ELK TWP, CHESTER COUNTY / OXFORD AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	1.000	.500	0	1.500	0	0	0
<b>Effective Date</b>	Not available	12/08/2007	Not available	Not available		Not available	Not available	

**ELVERSON BORO, CHESTER COUNTY / TWIN VALLEY S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	.500	.500	0	1.000	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**FRANKLIN TWP, CHESTER COUNTY / AVON GROVE S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	0	0	.500	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**HIGHLAND TWP, CHESTER COUNTY / OCTORARA AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	1.000	.500	0	1.500	0	0	0
<b>Effective Date</b>	Not available	01/01/2008	Not available	Not available		Not available	Not available	

**HONEY BROOK BORO, CHESTER COUNTY / TWIN VALLEY S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	0	0	0
<b>Effective Date</b>	01/01/1972	01/01/1972	Not available	Not available		Not available	Not available	

**HONEY BROOK TWP, CHESTER COUNTY / TWIN VALLEY S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	1.000	.500	0	1.500	0	0	0
<b>Effective Date</b>	Not available	01/01/2006	Not available	Not available		Not available	Not available	

**KENNETT SQUARE BORO, CHESTER COUNTY / KENNETT CONSOLIDATD S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**KENNETT TWP, CHESTER COUNTY / KENNETT CONSOLIDATED S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.750	.500	0	1.250	0	0	0
<b>Effective Date</b>	01/01/1998	01/01/2006	Not available	Not available		Not available	Not available	

**LONDON GROVE TWP, CHESTER COUNTY / AVON GROVE S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.750	.750	0	0	.750	0	0	0
<b>Effective Date</b>	01/01/2008	01/01/2008	Not available	Not available		Not available	Not available	

**LONDONDERRY TWP, CHESTER COUNTY / OCTORARA AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	.750	.500	0	1.250	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**LOWER OXFORD TWP, CHESTER COUNTY / OXFORD AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	1.000	.500	0	1.500	0	0	0
<b>Effective Date</b>	Not available	01/01/2005	Not available	Not available		Not available	Not available	

**MALVERN BORO, CHESTER COUNTY / GREAT VALLEY S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	1.000	0	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**MODENA BORO, CHESTER COUNTY / COATESVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	.500	.500	0	1.000	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	07/01/2008	

**NEW GARDEN TWP, CHESTER COUNTY / KENNETT CONSOLIDATD S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.625	.500	0	1.125	10.00	0	10.00
<b>Effective Date</b>	Not available	01/01/2006	Not available	Not available		Not available	Not available	

**NEW LONDON TWP, CHESTER COUNTY / AVON GROVE S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	0	0	.500	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**NEWLIN TWP, CHESTER COUNTY / UNIONVILLE-CHADDS FORD**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	0	0	.500	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**NORTH COVENTRY TWP, CHESTER COUNTY / OWEN J ROBERTS S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.750	.500	0	1.250	52.00	0	52.00
<b>Effective Date</b>	08/01/2002	08/01/2002	Not available	Not available		01/01/2006	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**OXFORD BORO, CHESTER COUNTY / OXFORD AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

**PARKESBURG BORO, CHESTER COUNTY / OCTORARA AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	.500	.500	0	1.000	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**PENN TWP, CHESTER COUNTY / AVON GROVE S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	0	0	.500	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

**PENNSBURY TWP, CHESTER COUNTY / UNIONVILLE-CHADDS FORD**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	0	0	.500	52.00	0	52.00
<b>Effective Date</b>	03/01/2006	01/01/2006	Not available	Not available		01/01/2008	Not available	

**PHOENIXVILLE BORO, CHESTER COUNTY / PHOENIXVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	07/01/2008	Not available		01/01/2008	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**POCOPSON TWP, CHESTER COUNTY / UNIONVILLE-CHADDS FORD**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	0	0	0	0	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

**SADSBURY TWP, CHESTER COUNTY / COATESVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/03/2005	07/01/2008	

**SCHUYLKILL TWP, CHESTER COUNTY / PHOENIXVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.750	.500	0	1.250	52.00	0	52.00
<b>Effective Date</b>	Not available	01/01/2007	07/01/2008	Not available		01/01/2008	Not available	

**SOUTH COATESVILLE BORO, CHESTER COUNTY / COATESVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2005	07/01/2008	

**SOUTH COVENTRY TWP, CHESTER COUNTY / OWEN J ROBERTS S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**SPRING CITY BORO, CHESTER COUNTY / SPRING-FORD AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	5.00	5.00	10.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	07/01/2007	

**THORNBURY TWP, CHESTER COUNTY / WEST CHESTER AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	.500	0	1.000	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**TREDYFFRIN TWP, CHESTER COUNTY / TREDYFFRIN-EASTTOWN S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	0	0	0	0	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

**UPPER OXFORD TWP, CHESTER COUNTY / OXFORD AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	1.000	.500	0	1.500	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**UPPER UWCHLAN TWP, CHESTER COUNTY / DOWNINGTOWN AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	.500	0	1.000	0	10.00	10.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	01/01/2008	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**UWCHLAN TWP, CHESTER COUNTY / DOWNINGTOWN AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	01/01/2008	

**VALLEY TWP, CHESTER COUNTY / COATESVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	.500	0	1.000	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	07/01/2008	

**WALLACE TWP, CHESTER COUNTY / DOWNINGTOWN AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	0	10.00	10.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	01/01/2008	

**WARWICK TWP, CHESTER COUNTY / OWEN J ROBERTS S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.750	.750	.500	0	1.250	0	0	0
<b>Effective Date</b>	Not available	01/01/2004	Not available	Not available		Not available	Not available	

**WEST BRADFORD TWP, CHESTER COUNTY / DOWNINGTOWN AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	0	10.00	10.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	01/01/2008	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**WEST BRANDYWINE TWP, CHESTER COUNTY / COATESVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.625	.500	0	1.125	47.00	5.00	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		12/11/2007	07/01/2008	

**WEST CALN TWP, CHESTER COUNTY / COATESVILLE AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	0	5.00	5.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	07/01/2008	

**WEST CHESTER BORO, CHESTER COUNTY / WEST CHESTER AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

**WEST FALLOWFIELD TWP, CHESTER COUNTY / OCTORARA AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	.500	.500	0	1.000	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**WEST GOSHEN TWP, CHESTER COUNTY / WEST CHESTER AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**WEST GROVE BORO, CHESTER COUNTY / AVON GROVE S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	1.000	0	0	1.000	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**WEST NANTMEAL TWP, CHESTER COUNTY / TWIN VALLEY S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.500	.500	.500	0	1.000	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

**WEST NOTTINGHAM TWP, CHESTER COUNTY / OXFORD AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	01/01/1974	Not available	Not available	Not available		01/01/2008	Not available	

**WEST PIKELAND TWP, CHESTER COUNTY / DOWNINGTOWN AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.750	.500	0	1.250	0	10.00	10.00
<b>Effective Date</b>	Not available	01/01/2008	Not available	Not available		Not available	01/01/2008	

**WEST SADSBUY TWP, CHESTER COUNTY / OCTORARA AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	.700	.500	0	1.200	0	0	0
<b>Effective Date</b>	Not available	Not available	Not available	Not available		Not available	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008

**Earned Income / Personal Income / Local Services Tax \***

Official Rates as of June 15, 2009

**WEST VINCENT TWP, CHESTER COUNTY / OWEN J ROBERTS S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	0	.750	.500	0	1.250	0	0	0
<b>Effective Date</b>	Not available	01/01/2007	Not available	Not available		Not available	Not available	

**WEST WHITELAND TWP, CHESTER COUNTY / WEST CHESTER AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

**WESTTOWN TWP, CHESTER COUNTY / WEST CHESTER AREA S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	1.000	.500	.500	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	Not available	Not available	Not available		01/01/2008	Not available	

**WILLISTOWN TWP, CHESTER COUNTY / GREAT VALLEY S D**

	<b>Municipal Nonresident EIT (percent)</b>	<b>Municipal Resident EIT (percent)</b>	<b>School District Resident EIT (percent)</b>	<b>School District Resident PIT (percent)</b>	<b>Total Resident Income Tax (percent)</b>	<b>Municipal LST* (dollars)</b>	<b>School District LST* (dollars)</b>	<b>Total LST* (dollars)</b>
<b>Tax Rate</b>	.875	1.000	0	0	1.000	52.00	0	52.00
<b>Effective Date</b>	Not available	01/01/2005	Not available	Not available		01/01/2009	Not available	

\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008