

MEMORANDUM

TO:	All District Employees
From:	Business Office
RE:	Local Services Tax

The Borough of Jefferson Hills and the Borough of Pleasant Hills each adopted the Local Services Tax effective January 2008. The annual amount of the tax is \$52.00. \$47.00 of this tax is allocated to the Borough and \$5.00 is allocated to the West Jefferson Hills School District. This tax will be deducted in \$2.00 installments over the 26 pay periods during the calendar year if you are a 12 month employee. Otherwise, the tax will be pro-rated over the estimated number of pays for you are eligible to be paid during the calendar year.

Any person whose total income and net profits from all sources of income is less than \$12,000.00 for any calendar year in which the LST is levied, is exempt from payment of the tax to the Borough for that calendar year. However, the earnings threshold for the West Jefferson Hills School District's portion is \$1,000.00. Therefore, this portion of the tax is withheld from all employees claiming exemption based on the earnings limitations.

Please refer to the Exemption Certificate for other eligible reasons for filing exemption.

Any person seeking to claim exemption from the LST must file an Exemption Certificate. The form must be completed in its entirety and must be submitted with the appropriate documentation as stated on the form. **PLEASE NOTE: ANY FORMS SUBMITTED WITHOUT THE APPROPRIATE DOCUMENTATION OR INSUFFICIENT INFORMATION WILL NOT BE PROCESSED AND THE TAX WILL BE WITHHELD. REFUNDS CAN BE OBTAINED THROUGH THE APPROPRIATE TAX OFFICE AT THE END OF THE CALENDAR YEAR.** The exemption certificate states that you need to file 2 forms. You can file just one form with the West Jefferson Hills School District and a copy will be sent to the appropriate tax office.

An Exemption Certificate is enclosed and is also available in the main offices within the schools or by contacting the payroll office at 412-655-8450 ext.2222. Once the payroll office receives the completed application the tax will not be withheld.

You may visit the website www.newPA.com for the general information regarding this tax.

It is the policy of the West Jefferson Hills School District to not discriminate on the basis of sex, handicap, age, race, color, and national origin in its educational and vocational programs, activities, or employment as required by Title IX, Section 5094 and Title VI. For information regarding services, activities, programs, and facilities that are accessible to and usable by handicapped persons or about your rights or grievance procedures, contact the Superintendent at 412-655-8450 x2225.