

# ***West Jefferson Hills School District***

## **NOTICE TO EMPLOYEES**

### **PENNSYLVANIA'S ACT 32: IMPORTANT CHANGES TO THE WAY YOUR LOCAL EARNED INCOME TAX IS COLLECTED ON AND AFTER JANUARY 1, 2012**

Act 32, signed into law in 2008, completely restructures the withholding, reporting and collection of local Earned Income Taxes (EIT) in Pennsylvania. Act 32 makes the following changes:

- Establishes a single Tax Collection District, or TCD, in each county. (The only exceptions are Allegheny County, which has 4 TCDs, and Philadelphia County, which is exempt from Act 32.)
- Requires that employers withhold all local Earned Income Taxes (EIT) imposed on the compensation of their employees and remit these taxes to a single Tax Collector.
- The taxes will then be distributed to the appropriate political subdivision (PSD) in which the employee resides.

#### **What does this mean for employees?**

As of January 1, 2012, employee taxpayers who currently file quarterly local EIT returns will no longer be required to do so because, under Act 32, their employers must now do so on their behalf. You must still file your own 4<sup>th</sup> Quarter 2011 quarterly return.

**All employees must complete a Certificate of Residency Form (*attached*) and return it to the Payroll Office. In order to ensure your EIT is withheld and remitted properly, it is important to complete ALL information in the Employee Information Section. *Please note that P.O. Boxes are not accepted.***

Please access the [www.newPA.com](http://www.newPA.com) website for assistance in obtaining the PSD Code and Earned Income Tax rate for your municipality:

Click on Act 32 Information

Click on Employee or Self Employed (found in center of screen)

Click on Address Search Application (found under Use the Address Search Application)

Enter your personal information, and click to view report.

For your convenience, employees that reside within the West Jefferson Hills School District should use the following PSD Codes:

Borough of Jefferson Hills:	PSD Code	731901
Borough of Pleasant Hills:	PSD Code	731902
Borough of West Elizabeth:	PSD Code	731903



## RESIDENCY CERTIFICATION FORM

### Local Earned Income Tax Withholding

#### TO EMPLOYERS/TAXPAYERS:

This form is to be used by employers and/or taxpayers to report essential information for the collection and distribution of Local Earned Income Taxes to the local EIT collector. This form must be utilized by employers when a new employee is hired or when a current employee notifies employer of a name and/or address change. Use the Address Search Application at [www.newPA.com/Act32](http://www.newPA.com/Act32) to determine PSD codes, EIT rates and tax collector contact information.

#### EMPLOYEE INFORMATION – RESIDENCE LOCATION

NAME (Last Name, First Name, Middle Initial)			SOCIAL SECURITY NUMBER			
			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
STREET ADDRESS (No PO Box, RD or RR)						
ADDRESS LINE 2						
CITY		STATE	ZIP CODE		DAYTIME PHONE NUMBER	
MUNICIPALITY (City, Borough or Township)						
COUNTY		RESIDENT PSD CODE			TOTAL RESIDENT EIT RATE	
		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				

#### EMPLOYER INFORMATION – EMPLOYMENT LOCATION

EMPLOYER BUSINESS NAME (Use Federal ID Name)			EMPLOYER FEIN			
			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
STREET ADDRESS WHERE ABOVE EMPLOYEE REPORTS TO WORK (No PO Box, RD or RR)						
ADDRESS LINE 2						
CITY		STATE	ZIP CODE		PHONE NUMBER	
MUNICIPALITY (City, Borough or Township)						
COUNTY		WORK LOCATION PSD CODE			WORK LOCATION NON-RESIDENT EIT RATE	
		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				

#### CERTIFICATION

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.

SIGNATURE OF EMPLOYEE			DATE (MM/DD/YYYY)			
PHONE NUMBER		EMAIL ADDRESS				

**For information on obtaining the appropriate MUNICIPALITY (City, Borough, Township), PSD CODES and EIT (Earned Income Tax) RATES, please refer to the Pennsylvania Department of Community & Economic Development website:**

**[www.newPA.com/Act32](http://www.newPA.com/Act32)**