

ACT 32 of 2008:

An Employer's Guide

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Jordan Tax Service, Inc.
102 Rahway Road
McMurray, PA 15317



What is Act 32?

- Act 32, signed into law in 2008, completely changes the withholding, reporting, and collection of local earned income tax (EIT) in Pennsylvania.

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Goals of Act 32

- Establishing uniform withholding, remittance, and distribution requirements;
- Providing for more accountability, transparency, oversight, and enforcement and strengthening reporting requirements to better track tax dollars;
- Developing uniform forms, notices, reports, schedules and codes for school districts, municipalities, and Tax Collection Districts (TCDs);
- Consolidating and streamlining the EIT collection process across the Commonwealth.

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Act 32 Changes

- Significantly reduces the number of Tax Collectors in PA (from 560 to 69) and establishes a single TCD in most counties;
- Requires all employers to withhold EIT on behalf of all employees;
- Establishes strict reporting requirements for Tax Collectors collecting EIT;
- Authorizes the DCED to adopt uniform rules, regulations, and forms.

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What's a TCD?

- A Tax Collection District, or TCD, is an area outlined and designated by statute for the purpose of collecting income taxes for the political subdivisions, or PSDs, within its borders. Most TCD borders are coterminous with county borders, except for Allegheny County and Philadelphia City/County.
 - PSDs include cities, boroughs, towns, townships, school districts, and municipal authorities.

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Allegheny County TCDs

- Act 32 splits Allegheny County into 4 TCDs: North, Central, Southeast and Southwest.
- The Allegheny County Central TCD includes the City of Pittsburgh, the Pittsburgh School District, and the Borough of Mt. Oliver.
- The Southwest Allegheny County TCD includes 66 municipalities and school districts.

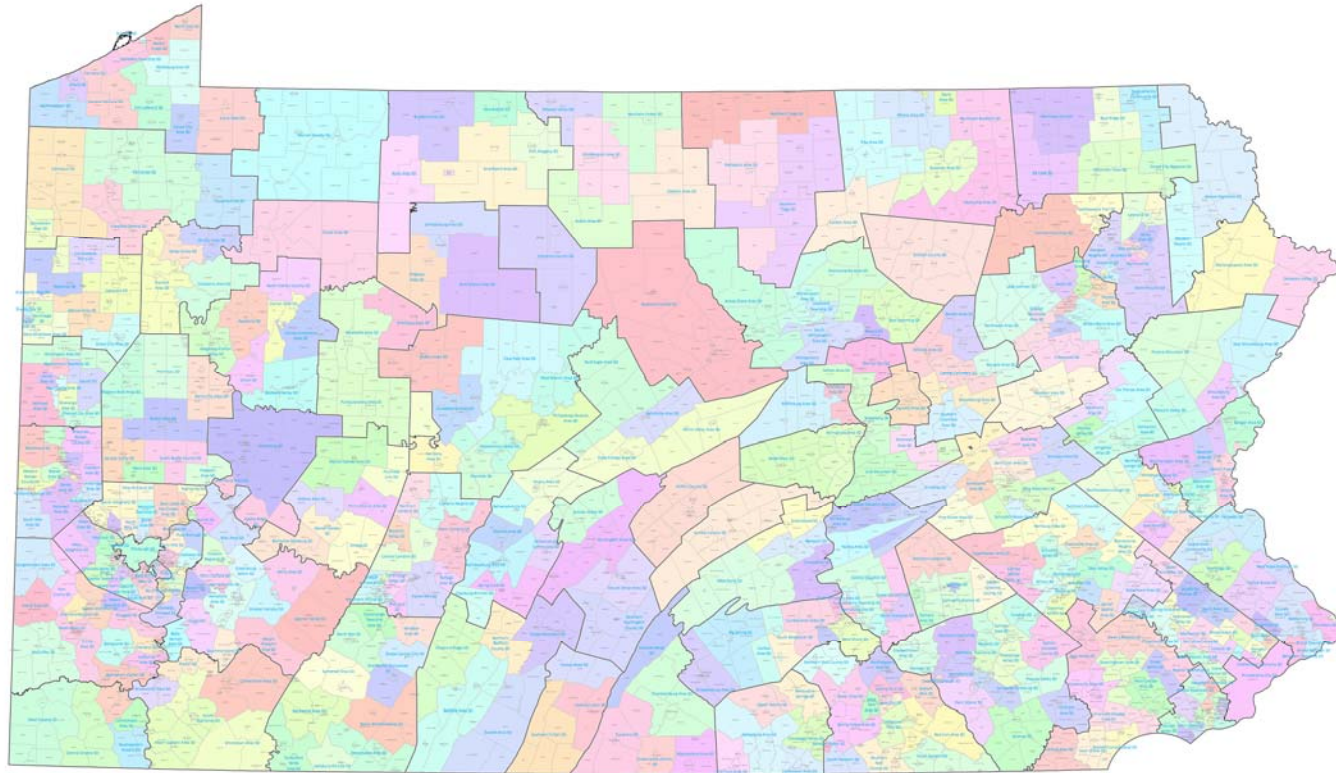
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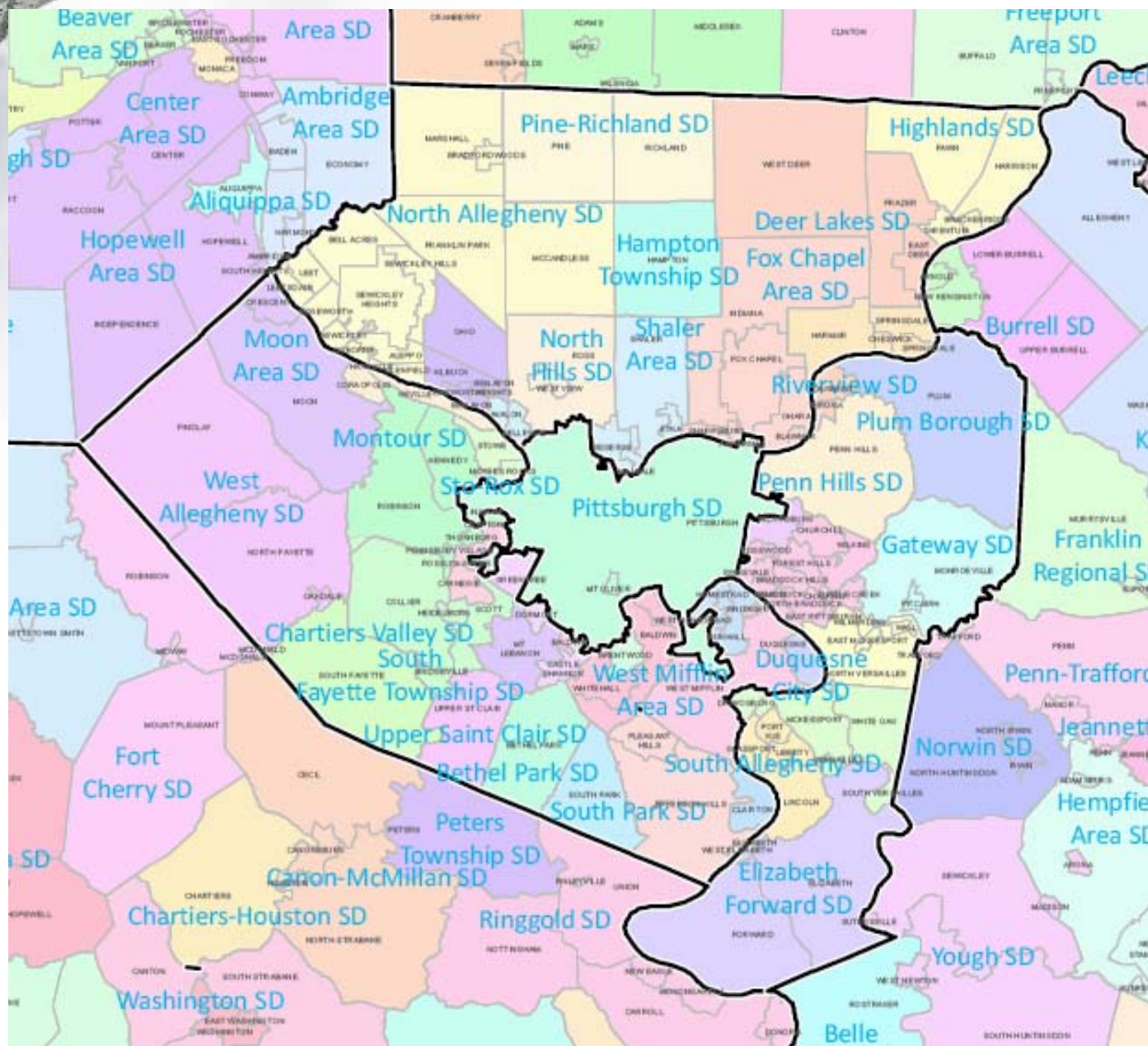
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Department of Community and Economic Development
Act 32 EIT Collection Districts







What Does Act 32 Require?

- Beginning January 1, 2012, EIT **must** be withheld by all employers on behalf of all employees. This is **MANDATORY** under Act 32.
- Withheld EIT is then reported and paid to the Tax Officer for the appropriate TCD.
- Jordan Tax Service, Inc., (JTS) is the Tax Officer for the Allegheny County Central and Southwest TCDs.

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Reporting and Paying Withheld EIT

- Employers with a single location, or with multiple locations within a single TCD, must file returns and remit withheld EIT on a quarterly basis to the Tax Officer for that TCD.
 - **Example:** If your business has 2 offices, both within the City of Pittsburgh, then returns and withheld EIT go to JTS, the Tax Officer for the Allegheny County Central TCD, on a quarterly basis.

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Reporting and Paying Withheld EIT

- Employers with locations in more than one TCD may:
 - file and remit to each TCD where the employer has a place of business on a **quarterly** basis,
- OR**
- file and remit to a single TCD where their payroll department is located or to another TCD as authorized by the DCED on a **monthly** basis.

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Reporting and Paying Withheld EIT

- If the Tax Officer for the TCD where an employer's payroll department is located:
 - will not accept combined monthly returns,

OR

 - if the payroll department is in Philadelphia or outside of Pennsylvania,
- then the employer may file combined monthly returns with the Tax Officer of any TCD where it has a place of business with at least one employee.

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Reporting and Paying Withheld EIT

- **Example:** An employer who has its main office and payroll department in the City of Pittsburgh, but also has offices in Washington, Butler, and Beaver Counties may file and pay in each of these 4 TCDs on a **quarterly** basis.
- The employer may also elect to file and pay **monthly** in the Allegheny County Central TCD.

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Employee Certificate of Residency Form

- Employees must complete a **Certificate of Residency Form**.
- Employers will need the information on this form (including accurate PSD codes) to prepare and file their returns.
- While employees are responsible for the accuracy of the information on the form, employers should attempt to verify the information in order to prevent later problems.
- Employers must keep these completed forms on file and provide them to JTS, but **ONLY** upon request.
- Available at www.jordantax.com/Act32

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Where Can I Get This Form?

DCED-CL-GE-08 (1-11)



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF COMMUNITY & ECONOMIC DEVELOPMENT
GOVERNOR'S CENTER FOR LOCAL GOVERNMENT SERVICES

LOCAL EARNED INCOME TAX RESIDENCY CERTIFICATION FORM

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. 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.

EMPLOYEE INFORMATION - RESIDENCE LOCATION			
NAME (Last, First, Middle Initial)		SOCIAL SECURITY NUMBER	
FIRST LINE OF ADDRESS (If PO Box, please include actual street address)			
SECOND LINE OF ADDRESS			
CITY	STATE	ZIP CODE	DAYTIME PHONE NUMBER
MUNICIPALITY (City, Borough, Township)			
COUNTY	PSD CODE	TOTAL RESIDENT EIT RATE	

EMPLOYER INFORMATION - EMPLOYMENT LOCATION			
EMPLOYER NAME (Use Federal ID Name)		EMPLOYER FEIN	
FIRST LINE OF ADDRESS (If PO Box, please include actual street address)			
SECOND LINE OF ADDRESS			
CITY	STATE	ZIP CODE	PHONE NUMBER
MUNICIPALITY (City, Borough, Township)			
COUNTY	PSD CODE	MUNICIPAL NON-RESIDENT EIT RATE	

CERTIFICATION	
SIGNATURE OF EMPLOYEE	DATE
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
Select Get Local Gov Support, >Municipal Stats#cs





EMPLOYEE INFORMATION - RESIDENCE LOCATION

NAME (Last, First, Middle Initial) Public, John Q.		SOCIAL SECURITY NUMBER 123-45-6789	
FIRST LINE OF ADDRESS (If PO Box, please include actual street address) 123 Main Street			
SECOND LINE OF ADDRESS			
CITY Verona	STATE PA	ZIP CODE 15147	DAYTIME PHONE NUMBER 412-555-6309
MUNICIPALITY (City, Borough, Township) Penn Hills Township			
COUNTY Allegheny	PSD CODE <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		TOTAL RESIDENT EIT RATE

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EMPLOYER INFORMATION - EMPLOYMENT LOCATION

EMPLOYER NAME (Use Federal ID Name) Jane Doe and Associates, P.C.		EMPLOYER FEIN 98-7654321	
FIRST LINE OF ADDRESS (If PO Box, please include actual street address) 437 Grant Street			
SECOND LINE OF ADDRESS 20th Floor			
CITY Pittsburgh	STATE PA	ZIP CODE 15219	PHONE NUMBER 412-555-2121
MUNICIPALITY (City, Borough, Township) Pittsburgh			
COUNTY Allegheny	PSD CODE <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		MUNICIPAL NON-RESIDENT EIT RATE

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PSD Codes: *What are They?*

- Each PSD has been assigned a 6-digit code by the DCED.
- These codes help employers and Tax Officers identify where an employee lives and works and, as a result, what should be withheld.
- Accuracy is crucial for all parties – employers, employees, and political subdivisions. Errors can result in consequences for employers.
- A list of PSD codes is available from the DCED.

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DCED's Act 32 Website

- <http://www.newpa.com/get-local-gov-support/municipal-statistics>


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Finding your PSD Codes



[Home](#) > [Get Local Gov Support](#) > Municipal Statistics

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Municipal Statistics

PSD Codes

> [Political Subdivision \(PSD\) Codes List](#) - Due to changes in Pennsylvania's Earned Income Tax legislation under Act 32 of 2008, the PSD codes have been formulated to designate each of the 69 tax collection districts, along with the school districts and municipalities therein. Act 32 of 2008 requires that employers and tax officers utilize political subdivision (PSD) codes prescribed by DCED. PSD codes have been designed to identify the municipalities and school districts for each tax collection district and aid in ensuring that employee Earned Income Tax withholdings are remitted and distributed to the proper taxing authority. Legislation requires all taxing authorities that implement an Earned Income Tax to comply with all applicable regulations by January 1, 2012. Tax Collection Districts may opt for early implementation by January 1, 2011. For more information regarding Act 32 of 2008, please click the link for [DCED's Act 32 EIT Collection System](#).

EIT/PIT/LST Tax Information

> [EIT/PIT/LST Tax Registers](#) are the official sources of withholding information for employers and are maintained by the Governor's Center for Local Government Services. The Registers list each taxing jurisdiction's earned income tax and local services tax rate, tax collector name and contact information, 6 digit municipality identification numbers, 6 digit school district identification numbers, Tax Collection District name and the Political Subdivision (PSD) codes. Information from this site will show withholding rates and tax collector information for all municipalities within a selected county boundary along with rate and tax collector information for school districts associated within each of the municipalities within a particular county.



ACT 32 PSD CODES

COUNTY OF ORIGIN	TAX COLLECTION DISTRICT/SCHOOL DISTRICT/MUNICIPALITY NAME	PSD CODE
	LIGONIER VALLEY SD	6510
WESTMORELAND	BOLIVAR BORO	651001
WESTMORELAND	COOK TWP	651002
WESTMORELAND	FAIRFIELD TWP	651003
WESTMORELAND	LAUREL MOUNTAIN BORO	651004
WESTMORELAND	LIGONIER BORO	651005
WESTMORELAND	LIGONIER TWP	651006
WESTMORELAND	NEW FLORENCE BORO	651007
WESTMORELAND	SEWARD BORO	651008
WESTMORELAND	ST. CLAIR TWP	651009
	MONESSEN CITY SD	6511
WESTMORELAND	MONESSEN CITY	651101
	MOUNT PLEASANT AREA SD	6512
WESTMORELAND	DONEGAL BORO	651201
WESTMORELAND	DONEGAL TWP	651202
WESTMORELAND	MT PLEASANT BORO	651203
WESTMORELAND	MT PLEASANT TWP	651204
	NEW KENSINGTON-ARNOLD SD	6513
WESTMORELAND	ARNOLD CITY	651301
WESTMORELAND	NEW KENSINGTON CITY	651302
	NORWIN SD	6514
WESTMORELAND	IRWIN BORO	651401
WESTMORELAND	NORTH HUNTINGDON TWP	651402
WESTMORELAND	NORTH IRWIN BORO	651403
ALLEGHENY	SOUTH VERSAILLES TWP	651404
ALLEGHENY	WHITE OAK BORO	651405
	PENN-TRAFFORD SD	6515
WESTMORELAND	MANOR BORO	651501
WESTMORELAND	PENN BORO	651502
WESTMORELAND	PENN TWP	651503
WESTMORELAND	TRAFFORD BORO	651504
WESTMORELAND	JEANNETTE CITY	651505
	SOUTHMORELAND SD	6516
FAYETTE	EVERSON BORO	651601
FAYETTE	UPPER TYRONE TWP	651602
WESTMORELAND	EAST HUNTINGDON TWP	651603
WESTMORELAND	SCOTTDALE BORO	651604
	YOUGH SD	6517
WESTMORELAND	ARONA BORO	651701
WESTMORELAND	MADISON BORO	651702
WESTMORELAND	SEWICKLEY TWP	651703
WESTMORELAND	SMITHTON BORO	651704
WESTMORELAND	SOUTH HUNTINGDON TWP	651705
WESTMORELAND	SUTERSVILLE BORO	651706
WESTMORELAND	WEST NEWTON BORO	651707





Determining What to Withhold

- Act 32 requires that employers withhold the **higher** of the employee's **resident** EIT amount (based on the resident rate of where they live) or the employee's municipal **non-resident** EIT amount (based on the non-resident rate in the municipality where they are employed, if any).
- Special rules exist for taxpayers that live or work outside of Pennsylvania.
 - Employers should consult with their accounting or legal professionals to resolve any questions.

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What to Withhold

- Keep in mind that the employer is required to determine the correct amount, withhold that amount, and remit that amount to the Tax Officer.
- The Tax Officer is responsible for dividing up the taxes withheld, if necessary, and forwarding all taxes to the appropriate PSDs.

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What to Withhold: *Rates*

- To find the withholding rates for PSDs throughout Pennsylvania, see the Municipal Statistics section of the DCED website, available at:
- <http://munstatspa.dced.state.pa.us/Registers.aspx>

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EIT/PIT/LST Tax Information

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< [NewPA.com](#)
< [Municipal Statistics Reports](#)
Tax Reports

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[Find Your Withholding Rates by Act](#)
→ [EIT/PIT/LST Tax Registers](#)

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EIT/PIT/LST Tax Registers

Select Register

Select a single tax register from the list below:

- Earned Income Tax/Personal Income Tax (with tax collector information) [View Sample Report](#)
- Local Services Tax (with tax collector information) [View Sample Report](#)
- Earned Income Tax/Personal Income Tax and Local Services Tax (no tax collector information) [View Sample Report](#)

Select County/Municipality of Interest

County or Municipality Search

Select a specific county or municipality by entering the exact name, or browse the Pennsylvania map by clicking on "Map Search" below.

* Enter "PENNSYLVANIA" for a state-wide report.



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These errors must be corrected for you to continue.
A county/municipality is required

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Pittsburgh

* Enter "PENNSYLVANIA" for a state-wide report.



Please select the record you are looking for from the list below.

County	Municipality ▲
ALLEGHENY	EAST PITTSBURGH BORO
ALLEGHENY	PITTSBURGH CITY

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ALLEGHENY	EAST PITTSBURGH BORO
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EIT/PIT/LST Tax Registers

Official Register

The Official Register is compiled twice per year and released on December 15 for taxes which must be withheld on and after January 1, and on June 15 for taxes which must be withheld on and after July 1 of each year. By law, the rates in this report are the rates employers must withhold from employee paychecks for the time period in question.

[View Register](#)

Real-time Register

The Real-time Register includes any updates to the Official Register that are provided by school districts and municipalities throughout the year. Employers are not obligated to withhold at the rates noted in this report. Employers are only required to withhold taxes that are released on the Official Register on December 15 or June 15.

[View Register](#)

[< Back](#)





Click on the to see more detail and the to hide detail

Earned Income Tax/Personal Income Tax Rates and Collectors

Official Rates as of June 15, 2011

PITTSBURGH CITY, ALLEGHENY COUNTY / BALDWIN-WHITEHALL S D (PSD Code: 730105, ALLEGHENY SOUTHWEST TAX COLLECTION DISTRICT)

	Municipal Nonresident EIT (percent)	Municipal Resident EIT (percent)	School District Resident EIT (percent)	School District Resident PIT (percent)	Total Resident Income Tax (percent)	Municipal Tax Collector	School District Tax Collector
Tax Rate	1.000	1.000	.500	0	1.500	TREASURER, CITY OF PITTSBURGH	Berkheimer-Bangor
Effective Date	01/01/2011	Not available	Not available	Not available			

PITTSBURGH CITY, ALLEGHENY COUNTY / PITTSBURGH S D (PSD Code: 700102, ALLEGHENY CENTRAL TAX COLLECTION DISTRICT)

	Municipal Nonresident EIT (percent)	Municipal Resident EIT (percent)	School District Resident EIT (percent)	School District Resident PIT (percent)	Total Resident Income Tax (percent)	Municipal Tax Collector	School District Tax Collector
Tax Rate	1.000	1.000	2.000	0	3.000	TREASURER, CITY OF PITTSBURGH	TREASURER, CITY OF PITTSBURGH
Effective Date	01/01/2011	Not available	07/01/2006	Not available			

** A portion of this municipality is also located within another Tax Collection District.



What to Withhold:

Examples

- Employee lives in West Mifflin Borough, Allegheny County, PA, which imposes a resident EIT rate of 1.0%. She works in Duquesne City, Allegheny County, PA, which imposes a non-resident EIT rate of 1.3%.
 - The employer must withhold 1.3%.

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What to Withhold: *Examples*

- Employee lives in Bethel Park, Allegheny County, PA, which imposes a resident EIT rate of 1.4%, but he works in Dormont, Allegheny County, PA, which imposes a non-resident rate of 1%.
 - The employer must withhold 1.4%.

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What to Withhold: *Examples*

- Employee lives in Upper St. Clair Township, Allegheny County, PA, which imposes a resident EIT rate of 1.3%. She works in Rosslyn Farms Borough, Allegheny County, PA, which does not impose a non-resident rate.
 - The employer must withhold 1.3%.

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What to Withhold:

Examples

- Employee works in Robinson Township, Allegheny County, PA, which imposes a 1% non-resident rate. However, he lives in the State of West Virginia.
 - Employee is subject to the non-resident EIT rate of 1% for Robinson Township, regardless of the resident rate (if any) in the community where the employee lives.
 - The employer is required to withhold this amount and report and pay it to the Tax Officer for the TCD where the employer is located.
 - The employee can seek any credits or refunds that might be available.

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What to Withhold: *Examples*

- Employer is self-employed, but also has employees.
 - Employer must withhold EIT on behalf of his/her employees and comply with all other aspects of Act 32.
 - Employer, as a self-employed taxpayer, must still pay Net Profits Taxes on a quarterly basis and file a final return.

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What to Withhold: *Examples*

- Employer does not have a place of business in Pennsylvania, but has employees that live in Pennsylvania.
 - The employer is NOT required to withhold for these employees. The employees are considered “self-employed” for Act 32 purposes and must file and pay quarterly estimates to the Tax Officer for their TCD.

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What to Withhold:

Examples

- Employee works in Philadelphia for a large employer which has its payroll department in Mt. Lebanon, Allegheny County, PA. Employer has elected to file combined monthly returns in the Southwest Allegheny County TCD.
 - Act 32 does not apply to Philadelphia.
 - Employer must withhold for Philadelphia, and report and pay directly to Philadelphia.

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Employer Registration

- Act 32 **requires** that all employers within Pennsylvania register with the Tax Officer for their TCD.
- Employers must register even if they use a payroll company to manage withholding.
- To register with JTS, visit www.jordantax.com/Act32.
 - Postcards were recently mailed with your organization's unique Registration Code.
 - Please contact JTS with any questions regarding registration.

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How Do I Report and Pay?

- JTS has developed an easy-to-use and secure interface for employers to use to file returns and remit payments.
- The interface will be online and available for use before the first returns and payments are due.

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How Do I Report and Pay?

- EIT returns can be entered into the JTS website
 - manually
 - by bulk upload
 - As otherwise approved by JTS.
 - The Allegheny County Central and Southwest Allegheny County Tax Collection Districts have **mandated** that employers with 10 or more employees must file their returns **electronically**.
- EIT payments can be made by ACH Debit (also known as E-check), paper check, or credit card.
- An upcoming online demonstration on reporting and payment using the JTS system will be announced soon.

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What if an Employer Fails or Refuses to Withhold, File, and/or Remit Payment?

- Employers that fail to comply with Act 32 are liable for payment of the EIT that should have been withheld, to the extent that amount is not recovered from the employee.
- Employers may also face criminal and civil consequences, including fees, costs, fines, and penalties.
- Interest and penalties are added for late or delinquent taxes.

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What if I Discontinue My Business?

- Any employer that discontinues business must file any and all Act 32-related returns required, and pay any and all taxes due, within 30 days after discontinuance.

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Audits and Appeals

- Act 32 allows the Tax Officer to examine or audit the records of any employer or taxpayer.
- Act 32 requires each TCD to establish an appeals board to handle appeals from employers and others relating to the assessment, collection, refunding, etc. of taxes.

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Confidentiality

- Employee tax information is confidential and is protected under Act 32, the Local Taxpayers Bill of Rights, and other applicable law.
- JTS will not share or disclose this information beyond what is required by law and by contract with its client TCCs.

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What Should I Tell My Employees?

- The law does not require employers to provide employees with specific information regarding Act 32.
- JTS has prepared a sample Notice to Employees for your convenience, available at www.jordantax.com/Act32.
- Employees must ensure that their employees fill out a Certificate of Residency accurately.

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Where Can I Learn More?

- JTS website: www.jordantax.com/Act32
 - Frequently Asked Questions
 - Text of Act 32
 - Forms
 - Regulations
 - You may also sign up for **e-mail updates and alerts** through the JTS website.
- DCED website: www.newPA.com (click on “Get Local Gov Support,” then “Tax Information.”)
- Your legal and accounting professionals.

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Special Notice to Employers in the City of Pittsburgh

- **NOTE:** In addition to the changes created by Act 32, all employers located within the City of Pittsburgh are required to submit both their **2011** 4th quarter and final returns and withheld EIT to JTS – NOT to the City.
- 4th quarter returns are due in January, 2012, and final returns and amounts are due in April, 2012.
- JTS will mail NP5 forms in December, 2011, with all other forms being mailed shortly thereafter. All necessary forms will be available on the JTS website in December, 2012.
- Consult www.jordantax.com for forms and instructions.

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Questions?

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