

SAMPLE-to be customized by employer

NOTICE TO EMPLOYEES **LOCAL SERVICES TAX**

DATE: December 15, 2008

TO: All employees

RE: Township of Pine Local Services Tax

Local Services Tax Withholding:

Effective January 1, 2009, the Township of Pine will replace the \$10 Occupational Privilege Tax with a \$52 Local Services Tax (LST). Beginning with the first pay in 2009, the LST will be deducted from your pay. The amount of the deduction will be \$52 divided by the number of pay periods in the year. An exemption from withholding may be allowed for the following reasons:

- 1.) We are not your primary employer, **or**
- 2.) You have been honorably discharged from military service with a 100% service-connected disability, **or**
- 3.) You reasonably expect your total income in 2009 from all employers and self-employment **within the Township of Pine** will be less than \$12,000. *Note: This is a conditional upfront exemption only and we are required to complete a catch-up withholding the first pay date following the date we become aware your earnings will exceed \$12,000.*

If you are eligible for an exemption, you must complete the **Upfront Exemption Certificate** and submit it to the Payroll Department **and also** send a copy to the **Township of Pine Tax Office**. The form is available in the Payroll Office or on the Township of Pine website at <http://twp.pine.pa.us>. We will withhold the LST until we have received and approved the application.

Local Services Tax Refunds:

You may be eligible for a refund of **paid/withheld** Local Services Tax for any of the following reasons:

- 1.) Your actual total income in 2009 from all employers and self-employment within the Township of Pine was less than \$12,000.
- 2.) You had more than \$52 withheld for this tax.
- 3.) You have been honorably discharged from military service with a 100% service-connected disability.
- 4.) You are a reservist and you were called to active duty during 2009.

To obtain a refund of 2009 Local Services Tax, you will need to file a Refund Application with the Township of Pine Tax Office. Refund Applications are available at the Tax Office or on the Township of Pine website.

<p>Township of Pine Tax Office 230 Pearce Mill Rd Wexford PA 15090 Phone: 724-625-1591 Fax: 724-625-1560 Website: http://twp.pine.pa.us</p>
