

**Lehigh University Payroll Office**  
**General Information Concerning Act 32 Local Tax Requirements**

Effective January 1, 2012, the Commonwealth of Pennsylvania has implemented a mandatory local tax act known as Act 32. Act 32 requires uniform withholding of earned income taxes. All Pennsylvania employers are required to withhold earned income taxes from our employees based on the higher of: (1) the employee's total resident earned income tax rate; or (2) the employer's municipal non-resident earned income tax rate.

In order for us to comply with Act 32, **the law requires that all employees complete a Local Earned Income Tax Residency Certification Form**. All sections of the form must be completed with the exception of the shaded PSD code and tax rate sections. If you move to a new address during your employment, a new Residency Certification Form needs to be completed promptly. Please note: This form is mandatory for all employees and will be used to determine your correct local withholding tax rate.

The Residency Certification Form is available on the Payroll Office website, along with some Frequently Asked Questions.

Completed forms must be returned to: Lehigh University  
Payroll Office  
306 S. New Street - Suite 464  
Bethlehem, PA 18015

If you have any questions after reviewing this information, please email [inpayrol@lehigh.edu](mailto:inpayrol@lehigh.edu) or contact our Payroll staff at extension 82900.