

Lehigh University Payroll Office
Frequently Asked Questions Regarding Act 32 Local Tax Requirements

Q. If I am a student of Lehigh, what address do I use for my residence?

A. The Residency Certification Form should be completed with your permanent home address. If you are an international student, please complete the form using your campus or local address.

Q. Do I need to complete the Employer Information on the form?

A. Yes. All sections need to be completed with the exception of the shaded PSD code and EIT rate sections.

Q. What if I work at more than one location within Lehigh?

A. You should complete the employer information using the address you spend the majority of your workweek. If you do not have a location where you spend most of your time, use the address of your department's office.

Q. Do I need to complete the shaded sections on the Residency Certification Form?

A. No. The Payroll Office will complete the PSD code and EIT rate sections.

Q. What if I move?

A. If you move, complete a new Residency Certification Form immediately and forward it to the Payroll Office. We will review the form and adjust your local earned income tax rate, if necessary.

Q. What if I am an out-of-state resident?

A. If you maintain a permanent out-of-state residency, but work in Pennsylvania, Act 32 requires that you complete the Residency Certification Form. If you maintain a permanent out-of-state residency, but reside temporarily in Pennsylvania the Residency Certification Form is also required. If you do **not** live **or** work in Pennsylvania, Act 32 is not applicable to you and you do not need to complete the Residency Certification Form.

Q. What do I do if I want extra local withholding?

A. If you would like extra withholding in addition to your local earned income tax rate, please complete the Additional Withholding Request (Local Tax) form on the Payroll Office Website.