



## RESIDENCY CERTIFICATION FORM

### Local Earned Income Tax Withholding

#### TO EMPLOYERS/TAXPAYERS:

This form is to be used by employers and taxpayers to report essential information for the collection and distribution of Local Earned Income Taxes to the local EIT collector. This form must be used by employers when a new employee is hired or when a current employee notifies employer of a name or address change. Use the Address Search Application at [dced.pa.gov/Act32](http://dced.pa.gov/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"/>		
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 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		TOTAL RESIDENT EIT RATE	

#### EMPLOYER INFORMATION – EMPLOYMENT LOCATION

EMPLOYER BUSINESS NAME (Use Federal ID Name)			EMPLOYER FEIN <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 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		WORK LOCATION NON-RESIDENT EIT RATE	

#### 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:**

**[dced.pa.gov/Act32](http://dced.pa.gov/Act32)**

**FRANKLIN COUNTY AREA TAX BUREAU  
RESIDENCY CERTIFICATION FORM ASSISTANCE**

**PURPOSE**

**An employer must require each new employee and any employee who changes their address or domicile to complete a *Residency Certification Form*.** The *Residency Certification Form* provides information to help identify the 6-digit political subdivision (PSD) code(s) where an employee lives and works. The information provided on the *Residency Certification Form* helps the employer ascertain the employee's resident 6-digit PSD code and the employee's resident tax rate to properly withhold the local earned income tax.

**DETERMINING THE HOME ADDRESS (RESIDENCE LOCATION)**

To determine the home address or residence location where an employee maintains more than one address, the employee should consider which address pertains to the following:

- Which address is the permanent home to which the employee has the intention of returning whenever absent?
- Which address is a voluntary fixed place of habitation that is not for a special or limited purpose?
- At which address is the employee customarily physically present and sleeping and eating?
- At which address does the employee hold themselves as residing, i.e. giving address in registration for licenses, voting, and payment of personal or property taxes?
- At which address does the employee's spouse or significant other live? If the employee lives with the employee's minor children, at which address do they reside?
- At which address does the employee maintain religious, civic, club, medical, and professional affiliations?
- At which address does the employee appear to keep their center of affairs?

**FORM INSTRUCTIONS**

**Instructions to Employees:** Complete the *Employee Information – Residence Location* section and return the form to the employer. The employer may help the employee complete the shaded area of the *Employee Information – Residence Location* section. (See *Determining the Political Subdivision Codes & Tax Rates* discussion below.) Complete the *Certification* section once the *Employer Information – Employment Location* section is completed.

**Instructions to Employers:** Complete the *Employer Information – Employment Location* section. If the employer has multiple work locations, indicate the local address where the employee indicated in the *Employee Information – Residence Location* section works. The employer may assist the employee in completing the "Resident PSD Code" and "Total Resident EIT Rate" at the *Employee Information – Residence Location* section. See *Determining the Political Subdivision Codes & Tax Rates* discussion below.

Mail a copy of the completed *Residency Certification Form* to the tax bureau keeping the original for the employer records.

**Under Act 32 of 2008, the employer is required to withhold from the employee at the higher of the rates indicated on the form 1) as **TOTAL RESIDENT EIT RATE** at the *Employee Information – Residence Location* section or 2) as **WORK LOCATION NON-RESIDENT EIT RATE** at the *Employer Information – Employment Location* section.**

**DETERMINING THE POLITICAL SUBDIVISION CODES & TAX RATES**

The correct PSD(s) and withholding rates can be determined using the search feature at <https://munstats.pa.gov/public/findlocaltax.aspx> by inputting the home (residence location) and work (employment location) addresses of an employee. If the search feature is not available, the *Real-Time Register* at the PA Department of Community & Economic Development (DCED) website should be consulted to determine the PSD codes and withholding rates; the register is available at <https://dced.pa.gov/local-government/local-income-tax-information/psd-codes-and-eit-rates/>.