

WORKSHEET TO DETERMINE TAX LIABILITY FOR NON-RESIDENTS AND RESIDENTS THAT WORKSITE TAX RATE EXCEEDS HOME RESIDENT TAX RATE WITH MULTIPLE WORKSITE LOCATIONS.

Individuals who are working within a municipality collected by the Centre Tax Agency and are not considered a permanent resident within our taxing district may be subject to a non-resident tax and may be required to file a return based on worksite locations. This does not pertain to taxpayers that have a permanent residency within PA and have a tax filing requirement with their legal tax home.

If you have multiple worksite locations, please use this worksheet to determine your total tax liability to be entered on line 6b on the front of your tax return. Please use the chart on the back of your tax form to determine the correct non-resident tax rate.

Example: You are a resident of Virginia and you have no Local Earned Income Tax due to Virginia.

Worked for Wal-mart, worksite is located in College Township.

Gross wages x 1% (non-resident tax rate for College Township)

Worked for Penn State University, worksite is located in State College Borough.

Gross wages x 1% (non-resident tax rate for State College Borough)

Employer	Centre County Worksite Location (Borough or Township Name)	Gross Wages	X	Worksite non-resident Tax Rate	Tax Liability
			X	%	= \$
			X	%	= \$
			X	%	= \$
Total to be entered on 6a					\$

NON-RESIDENT WORKSITE TAX RATE EXCEEDS YOUR HOME RESIDENT TAX RATE

Example: Resident of College Township, Centre County, rate = 1.45% and Worksite location is Altoona City, non-resident rate is 1.5%.

	Local Wages (W2 box 16 or 18)	Tax Withheld (W2 box 19)	Home Location Resident Rate	Work Location Non-Resident Rate	Col 4 minus Col 3 (if less than 0 enter 0)	Disallowed Withholding Credit (Col 1 X Col 5)	Credit Allowed For Tax Withheld
Example:	10,000	150	1.45%	1.50%	0.05%	5.00	145.00
1.							
2.							
3.							
TOTAL – Include this amount on Line 7a							

Please attach a copy of this worksheet along with your tax return.