



CITY OF PITTSBURGH

DEPARTMENT OF FINANCE

Luke Ravenstahl
Mayor
Scott Kunka
Director

Dear Taxpayer,

This is for every entity that pays **WAGE TAX** to the City and/or School District of Pittsburgh. We want to make sure you are withholding wage tax correctly.

We are providing information that can be used in determining the residency status of an employee (including Zip Code listings) and the appropriate tax rates to use.

Check the Zip Code of the employee against the Pittsburgh Post Office Zip Code listing. After checking the list, determine one of the following:

ALL CITY OF PITTSBURGH – withhold City and School taxes and send to Pittsburgh. See “**R**” below.
NOT CITY OF PITTSBURGH – Do not withhold City or School taxes nor send any local taxes for these employees to Pittsburgh. See “**N**” below.
PART CITY & PART OTHER LOCAL BOROUGHS OR TOWNSHIPS – If you are not sure of the residency status of your employee(s), please fax us at **412-255-6821** with the complete address, including street number, street name, street suffix and Zip Code. For the addresses you faxed us we will fax you back the City and School District of Pittsburgh residency status and appropriate filing instructions (see below).

- R.** If the employee is a City and School resident of Pittsburgh you should withhold a total of 3%. 1% of wages should be withheld and reported in the city column and 2% should be withheld and reported in the school column of the WT-1 or WTD tax form.
- N.** If the employee is not a City resident do not submit tax to the City of Pittsburgh.
- O.** If it is determined that the employee is a Mt. Oliver resident you must withhold 2% and submit this amount in the School District of Pittsburgh column of the WT-1 or WTD. The local tax should be paid to the Borough of Mt. Oliver.

NOTE: If the employee is a resident of another state or on a VISA and is working within the boundaries of the City of Pittsburgh, you should withhold 1% and submit to the City of Pittsburgh in the Non-Resident of Pennsylvania column of the WT-1 or WTD.

Employers, who have a location in the City of Pittsburgh, by law, must withhold City and School District of Pittsburgh taxes for all employees who **LIVE** in Pittsburgh. **DO NOT** withhold Pittsburgh taxes from Pennsylvania residents who live outside of Pittsburgh.

Employers who have no location(s) in Pittsburgh but have a location in Pennsylvania must withhold the School District of Pittsburgh tax by a State Law requirement. Most companies withhold both the School and City of Pittsburgh taxes as a convenience to their employees.

Failure to withhold the proper tax and pay on a proper City and School District tax form will make you subject for interest and penalty until the above is done. Make sure you put the correct gross wages on the correct line. You must show: CITY WAGES - SCHOOL WAGES - NON-PA WAGES.
Also be sure to include your City Account Number on any remittance or correspondence.

CITY WAGES = wages for employees who live in the City of Pittsburgh
SCHOOL WAGES = wages for employees who live in the School District of Pittsburgh
NON-PA WAGES = wages for employees who live out of Pennsylvania or employees who are in the USA on a VISA and these employees work in the City of Pittsburgh.

**THIS IS FOR PENNSYLVANIA RESIDENTS WHO WORK IN PITTSBURGH
BUT DO NOT LIVE IN PITTSBURGH**

Make sure you have your City Account number on all checks and it is accompanied with the proper tax form. Failure to withhold for a City or School District of Pittsburgh employee or continuing withholding of taxes for employees who are not liable for City and School District taxes will result in a minimum three year audit of all payroll records at our office. Any company that continues to withhold taxes for employees that are not City or School District of Pittsburgh residents will be audited. This is not fair to your employees that have to pay tax to the Borough or Township they live in and file a tax return to get a refund from the City and School District of Pittsburgh. Be aware that the employees are being informed that, if they submit to the employer a WTEX signed by their local tax collector, then the employer has no legal right to withhold the tax for Pittsburgh unless they are in the USA on a VISA.

We want to thank everyone for their cooperation. For questions call 412-255-2536.

CITY OF PITTSBURGH and/or SCHOOL DISTRICT OF PITTSBURGH W T E X NON-RESIDENT EMPLOYEES EXEMPTION CERTIFICATE TO BE RETAINED BY THE EMPLOYER	
TO EMPLOYER _____	DATE _____
I hereby inform you that I became a resident of _____ <i>(City, Borough or Township)</i>	
on ____/____/____ and pay an Earned Income Tax of ____% to that municipality and/or School District. <i>(month-day-year)</i>	
I am not liable for City of Pittsburgh and/or School District of Pittsburgh Earned Income Tax.	
EMPLOYEE NAME _____	
EMPLOYEE ADDRESS _____	
CITY, STATE & ZIP CODE _____	
SOCIAL SECURITY NUMBER _____	
I certify that this employee is registered as a taxpayer in my jurisdiction and is paying the Earned Income Tax to his/her place of residence.	
TAX COLLECTOR SIGNATURE _____	DATE _____