

**IMPORTANT NOTICE**  
**LOCAL SERVICES TAX – EFFECTIVE JANUARY 1, 2010**

Effective January 1, 2010, Birmingham Township has enacted a Local Services Tax (LST) at the rate of \$52.00.

All persons who engage in an occupation, full or part-time, must pay this tax, including self-employed individuals who perform services of any type or kind or engage in any occupation or profession within a primary place of employment within the Township. Self-employed individuals will need to notify the Township or the local taxing authority, Berkheimer Tax Administration, that they are self-employed and a tax collection package will be sent to you.

All employers located in Birmingham Township are required to deduct the LST from all employees at the rate of \$1.00/week for a maximum annual deduction of \$52.00. If you expect your earnings to be less than \$12,000.00, you would be exempt from the tax and must file an exemption form with your employer.

In the event that a person is engaged in more than one occupation or municipality at the same time, the priority of claim to collect such tax shall be the municipality in which a person is principally employed. Proof of deduction is required to be submitted to the secondary employer by the employee so that they can be exempt from having the LST deducted.

The total LST paid by an individual in a calendar year is limited to \$52.00, regardless of the number of taxing districts in which an individual works during the year. A refund can be requested if employed in more than one taxing district and more than the annual maximum of \$52.00 was deducted from multiple employers. A copy of the LST refund request form and supporting documentation should be submitted to Berkheimer Tax Administration.

If it is determined that an employee or self-employed individual was obligated to pay the tax and failed to do so, for whatever reason, the tax will be collected in arrears with penalty and interest. Berkheimer Tax Administration has been assigned the authority for delinquent tax collections.

If you have any questions about the local services tax or its requirements, please contact the Township Office for additional information.