

December 31, 2007

Dear Student Employee,

Effective January 1, 2008 the Emergency and Municipal Services tax (EMST) will undergo a name change. This \$52.00 annual tax will now be known as the Local Services Tax (LST).

LST will be withheld at \$1.00 per week unless Lafayette College is not your principal employer or if you qualify for an exemption. The application for exemption from the LST is enclosed.

If Lafayette College is not your principal employer, you are required to fill out the enclosed Local Services Tax Exemption Certificate in order to be considered for exemption for the LST.

- Fill out all personal information at the top of the form
- Check line 1 MULTIPLE EMPLOYERS and follow the instructions

If you expect to earn less than \$12,000 from all sources in 2008, you are required to fill out the enclosed Local Services Tax Exemption Certificate in order to be considered for exemption for the LST.

- Fill out all personal information at the top of the form
- Check line 2 EXPECTED TOTAL EARNED INCOME AND PROFITS FROM ALL SOURCES and follow the instructions

Completed forms should be returned to the Controller's Office by February 8th in order to be exempt from the student payroll of 2008. We will accept the LST Certificate after February 8, 2008 but cannot refund any moneys already paid to Berkheimer, our local tax Administrator.

If you have any questions or concerns, please contact the Lafayette College's Controller's Office at (610) 330-5139 or extension 5142.

Thank you,

Jill E. Snyder
Assistant Controller

