

PINE GROVE TOWNSHIP SUPERVISORS
175 OAK GROVE ROAD, PINE GROVE, PA 17963
JUNE 1, 2005 SPECIAL MEETING MINUTES



Special meeting for the purpose of discussing the
EMS tax with a representative from Berkheimer.

Attending: Supervisors Diane Tobin and Jerry Wise; Secretary / Treasurer Kathy Ferguson and Berkheimer representative Jim Bush.

An informational session was held on the EMS tax. Mr. Bush submitted four informational sheets on the EMS tax and presented the following information for future discussion on the EMS tax:

- ♦ It is his recommendation to amend the current OPT tax ordinance if enacting the EMS tax rather than rescind the ordinance.
- ♦ If enacting the EMS tax, the Township could require employers to withhold the tax on employee's first pay of the year or allow the employer to divide the amount over several pay periods in the first quarter.
- ♦ Exemption amounts are based on a person's total income per year, no matter what municipality they worked in during that year.
- ♦ In the case of employees who know they will earn less than the exemption amount per year, it is allowable to have that employee file an affidavit with their employer and not have the EMS tax withheld. The employer would report the employee name and their affidavit to Berkheimer to check on the income at the end of the year.
- ♦ At the end of the year, employees who earned less than the exemption amount from all income sources can apply to Berkheimer for a refund.
- ♦ At the end of the year, employees who had more than \$52 deducted by different employers can apply to Berkheimer for a refund.
- ♦ Self employed people are liable for the EMS tax.
- ♦ Berkheimer will use information provided by the Township, like real estate transfer tax forms, rental property tenant registrations and building permits to assist them in collecting the EMS tax.
- ♦ Berkheimer will give quarterly or annual tax listings to the Township upon request; this had been done in previous years, but was discontinued because no one reviewed the listings.
- ♦ If the Township finds businesses in the Township that are not listed on their tax roll and have been paying the OPT / EMS tax to another municipality, Berkheimer will correct the listing when notified and reimburse the lost revenue up to seven years.
- ♦ Berkheimer notifies employers of tax changes and their obligations.

Tobin thanked Mr. Bush for his presentation.

No deliberations were held and no actions were taken.

Respectfully Submitted,

Kathy Ferguson
Secretary / Treasurer
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