

**EARNED INCOME TAX INFORMATION for  
Residents of Seven Fields Borough and Seneca Valley School District**

In Pennsylvania, the General Assembly has empowered political subdivisions of the Commonwealth, at the local level; to levy, assess, and collect certain types of taxes for general purposes. The authority for levying these non-realty taxes was granted to local school districts and municipalities in 1965 through the passage of the Local Tax Enabling Act (LTEA), commonly referred to as 'Act 511'. The rate of earned income tax for Seven Fields Borough and Seneca Valley School District is one percent (1%) and is levied on gross wages and/or net profits from a business or profession.

Berkheimer Associates is the appointed earned income tax officer for Seven Fields Borough and Seneca Valley School District. As the appointed earned income tax collector, Berkheimer Associates is charged with the duty of administering the Borough's and School District's taxes. This includes collecting the tax, establishing rules and regulations to fairly enforce such tax and creating accurate tax records and accounts for each taxpayer.

Below is an Earned Income Tax Registration Form. A completed Registration Form will fulfill your registration requirements under the Earned Income Tax rules and regulations adopted by Seven Fields Borough and Seneca Valley School District. More importantly, this information will ensure that your tax dollars are sent to your home taxing jurisdiction. All residents should complete this form, regardless of employment status (unemployed, retired, college student, military personnel, or homemaker). If you have recently moved, please give your current and former address.

Most resident taxpayers will have this tax deducted by their employers. Although, if you work in a jurisdiction where it is not withheld, or you are self-employed, you will have to pay the tax directly to Berkheimer Associates. Your completed registration form will be forwarded to Berkheimer Associates, who will create an accurate tax account reflecting your correct reporting status and send you the necessary tax forms.

We appreciate your cooperation in completing the registration form. Kindly refer to the back of this letter for general questions and answers about the earned income tax. If you have any additional questions, you may contact Berkheimer Associates at 724-282-0377 located at 103 South Duffy Road, Butler, Pennsylvania 16001. **Please return completed form to that address.**

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**Seven Fields Borough and Seneca Valley School District  
Earned Income Tax Registration Form  
PSD 100808/Tax rate 1%**

Your Name \_\_\_\_\_ Your Social Security No. \_\_\_\_\_

Spouse's Name \_\_\_\_\_ Spouse's Social Security No. \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Date you moved to above address \_\_\_\_\_

Did you move here from another Pennsylvania location? Yes \_\_\_\_\_ No \_\_\_\_\_

Your Employer \_\_\_\_\_

Working Jurisdiction (Twp/Boro/City) \_\_\_\_\_

Is the Earned Income Tax withheld from your pay? \_\_\_\_\_ Are you self employed? \_\_\_\_\_

Spouse's Employer \_\_\_\_\_

Working Jurisdiction (Twp/Boro/City) \_\_\_\_\_

Is the Earned Income Tax withheld from your pay? \_\_\_\_\_ Are you self employed? \_\_\_\_\_

If you have no earned income, please record the reason why: retired/homemaker/temporarily unemployed/disabled/student/minor (please state age) other (please specify)

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

## **QUESTIONS AND ANSWERS ABOUT THE EARNED INCOME TAX**

### **WHAT IS THE “EARNED INCOME TAX?”**

The Earned Income Tax, commonly called a “Wage Tax”, is usually a tax of one percent (1%) on gross wages and/or net profits from a business or profession. In Home Rule communities, the tax rate may vary and can even be higher than one percent (1%). Typically, individuals who receive “earned income”, including salaries, wages, commissions, bonuses, incentive payments, fees, tips and/or other compensation for services rendered, whether in cash or property, are subject to the tax. In addition, those who conduct businesses, professions and other activities for profit must pay tax on the net profit derived from their operation after deductions have been made of all costs and expenses incurred in conducting said businesses.

### **WHAT INCOME IS SPECIFICALLY EXEMPT FROM THE EARNED INCOME TAX?**

Unearned income such as dividends, interest, income from trusts, bonds, insurance and stocks is exempt. Also exempt are payments for third party sick or disability benefits, old age benefits, retirement pay, pension-including social security payments, public assistance or unemployment compensation payments made by any governmental agency, and any wages or compensation paid by the United States for active service in the forces of the United States including bonuses or additional compensation for such service. In addition, net profits of corporations are exempt under state law.

### **IF THE TAX IS WITHHELD IN ANOTHER COMMUNITY WHERE I WORK, DO I ALSO PAY THE DISTRICT IN WHICH I LIVE?**

No, the tax withheld by your employer will be remitted to your resident taxing jurisdiction. It is still required that our Registration Form be answered by ALL residents.

### **WHOSE EARNED INCOME TAX WILL BE WITHHELD BY THEIR EMPLOYER?**

Any individual working in a jurisdiction that levies the tax on residents and non-residents will have the tax withheld by their employer. If you work in a jurisdiction that does NOT tax non-residents, your employer is only required to withhold for those individuals who live in that jurisdiction. Occasionally, employers located in a jurisdiction where the tax is not levied will volunteer to withhold if your resident jurisdiction levies the tax.

### **FROM WHOM WILL THE EARNED INCOME TAX BE COLLECTED DIRECTLY?**

The earned income tax will be collected directly from those who are: 1) self-employed; 2) salaried but self-employed in a side business; or 3) work in a municipality where the tax is not in place. Those persons must file a declaration of the total of such estimated net profits or income, together with the total estimated tax due, with the Earned Income Tax Collector. Proper forms for reporting the quarterly payments will be sent to each person so liable.

### **MUST ALL TAXPAYERS FILE A FINAL RETURN?**

Yes. Even if all tax is withheld, or quarterly payments are made, a Local Earned Income Tax Return must be filed by April 15 each year.

### **WHAT HAPPENS IF I NEITHER FILE A RETURN NOR PAY THE TAX DUE?**

State law, as well as the local tax resolutions and/or ordinances, make it a summary criminal offense if a taxpayer fails to file a tax return as required, and subjects the taxpayer to a fine not to exceed \$500.00 per offense, plus the cost of prosecution; in default of payment of said fine and costs, the taxpayer may be imprisoned for a period not exceeding thirty (30) days per offense. In addition, distress sale, wage attachment and/or civil proceedings may be used to collect any unpaid tax found to be due, and penalties and interest may also be assessed.