<table>
<thead>
<tr>
<th>Employee Taxable Wage Base</th>
<th>$137,700</th>
<th>All Wages</th>
<th>All Wages</th>
<th>All Wages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditors (Elected)</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Building Code Official/Inspector:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual Appointed</td>
<td>Exempt</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Third-Party Agency Appointed</td>
<td>Exempt</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>CETA, Manpower, Workfare, or Similar Employees</td>
<td>Exempt</td>
<td>Exempt</td>
<td>Exempt</td>
<td>Exempt</td>
</tr>
<tr>
<td>Employees – Regular, Temporary, Seasonal (Full- or Part-time)</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Engineer (Full/Part-time Employee)</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Planning Commission (Member Pay)</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Police Officers:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In IRS-approved pension plan when voluntary or mandatory Social Security coverage took effect</td>
<td>Exempt</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Wages paid to supplement Workers’ Compensation under Heart/Lung Act</td>
<td>Exempt</td>
<td>Exempt</td>
<td>Exempt</td>
<td>Exempt</td>
</tr>
<tr>
<td>Recreation Employees (Full/Part-time or Seasonal)</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Retired Persons – Full/Part-time</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>School Crossing Guards</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Secretary, Secretary-Treasurer</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Sewage Enforcement Officer:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual appointed</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Firm or company appointed</td>
<td>Exempt</td>
<td>Exempt</td>
<td>Exempt</td>
<td>Exempt</td>
</tr>
<tr>
<td>Sick pay; disability payments:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paid by township (Also see Police)</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Paid by third-party insurance</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Exempt</td>
</tr>
<tr>
<td>Workers’ compensation insurance</td>
<td>Exempt</td>
<td>Exempt</td>
<td>Exempt</td>
<td>Exempt</td>
</tr>
<tr>
<td>Students</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Supervisors’ Compensation (Meeting Pay or Salary for Elected Office)</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Supervisors’ Employee Wages</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Tax Collector (Elected)</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Zoning Hearing Board (Member Pay)</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
<tr>
<td>Zoning Officer</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
<td>Taxable</td>
</tr>
</tbody>
</table>

*Additional Medicare Tax:* In addition to withholding Medicare tax at 1.45%, townships must withhold a 0.9% additional Medicare tax on wages paid to an employee that total more than $200,000 in a single year.
### Year-End Report Form

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Varies</td>
<td>n/a</td>
<td>n/a</td>
<td>0.06%</td>
<td>n/a</td>
<td></td>
</tr>
<tr>
<td>n/a</td>
<td>Varies</td>
<td>Varies</td>
<td>n/a</td>
<td>n/a</td>
<td></td>
</tr>
</tbody>
</table>

#### Quarterly

<table>
<thead>
<tr>
<th>Varies</th>
<th>UCMS</th>
<th>PSATS UC</th>
<th>UCMS</th>
<th>Quarterly Contribution Report (electronic)</th>
<th>UCMS</th>
<th>n/a</th>
</tr>
</thead>
<tbody>
<tr>
<td>Varies</td>
<td></td>
<td></td>
<td></td>
<td>Last day of mo. after qtr. ends</td>
<td></td>
<td>n/a</td>
</tr>
</tbody>
</table>

#### Payment Due Date

- See Pub15 (Circular E) for Semi-monthly, Deposit Requirements
- Monthly/Quarterly: Quarterly: Last day of mo. after qtr. ends
- n/a

#### Deposit or Payment Form

- EFTPS: PA 501/e-TIDES
- UCMS: Report (electronic)
- n/a

#### Report Due Date

- Last day of mo. after qtr. ends

#### Year-End Report Due Date

- W-2 and W-3 Transmittal Forms: Rev-1667/e-TIDES
- n/a

#### Employee Taxable Wage Base

- $137,700

#### Auditors (Elected)

- Exempt

#### Building Code Official/Inspector:

- Exempt

#### Individual Appointed

- Exempt

#### Third-Party Agency Appointed

- Exempt

#### CETA, Manpower, Workfare, or Similar Employees

- Exempt

#### Employees – Regular, Temporary, Seasonal (Full- or Part-time)

- Taxable

#### Engineer (Full/Part-time Employee)

- Taxable

#### Planning Commission (Member Pay)

- Exempt

#### Police Officers:

- Taxable

#### Wages paid to supplement Workers' Compensation under Heart/Lung Act

- Exempt

#### Recreation Employees

- Taxable

#### Retired Persons – Full/Part-time

- Taxable

#### School Crossing Guards

- Taxable

#### Secretary, Secretary-Treasurer

- Taxable

#### Sewage Enforcement Officer:

- Individual appointed: Taxable

#### Firm or company appointed

- Exempt

#### Sick pay; disability payments:

- Paid by township (Also see Police): Taxable

#### Workers’ compensation insurance

- Exempt

#### Students

- Taxable

#### Supervisors’ Compensation (Meeting Pay or Salary for Elected Office)

- Taxable

#### Supervisors’ Employee Wages

- Taxable

#### Tax Collector (Elected)

- Taxable

#### Zoning Hearing Board (Member Pay)

- Taxable

#### Zoning Officer

- Taxable

Note: The IRS has issued a new W-4 form that must be used for all new employees hired after December 31, 2019, and any existing employees who would like to file a new W-4 in 2020. For more information, go to irs.gov and search for “Form W-4.”
FEDERAL WITHHOLDING TAX
Internal Revenue Service — General Information:
1-877-829-5500
irs.gov — Click on “Help”
For Forms:
1-800-829-3676
irs.gov — Click on “Forms & Instructions” at the top of the page

SOCIAL SECURITY — Internal Revenue Service — Same as for Federal Withholding Tax
ssa.gov/slge

PA PERSONAL INCOME
See the State Government listings of your local telephone directory:
– Pennsylvania Commonwealth of
  – Revenue, Department of
  – Personal Income Tax

OR CALL
PA Department of Revenue
Harrisburg
(717) 787-1064 or 1-888-728-2937
revenue.pa.gov — Click on “Forms & Publications,” then “Forms for Businesses,” and then
“Employer Withholding”

Townships may file returns and remit withholding electronically at etides.state.pa.us. Remitting payments
electronically is mandatory for payments over $1,000. Filing electronically is required if you are reporting 10 or more
W-2 wage records on the Annual Withholding Reconciliation Statement (REV-1667).

UNEMPLOYMENT COMPENSATION
See the State Government listings of your local telephone directory:
– Pennsylvania Commonwealth of
  – Labor and Industry, Department of

OR CALL
1-866-403-6163 (717-787-7679 in Harrisburg area) — uc.pa.gov or file online at www.uctax.pa.gov
OR
PSATS Unemployment Compensation Group Trust
4855 Woodland Drive
Enola, PA 17025-1291
1-800-382-1268

For general information or to request additional copies of this brochure, please contact:

PENNSYLVANIA STATE ASSOCIATION OF TOWNSHIP SUPERVISORS
4855 Woodland Drive
Enola, PA 17025-1291
(717) 763-0930, ext. 138
Email: hfishel@psats.org

The tax chart may also be downloaded by logging in on PSATS Connect at connect.psats.org, choosing “Resources, Programs
and Services” and “Administrative Info” and then clicking on the link for the brochure.

FOOTNOTES
1 Social Security — Compensation paid to all employees and all elected officials is taxable for Social Security except:
   Compensation paid to employees who participate in an IRS-qualified township pension plan that was effective before the township
   negotiated a Section 218 agreement for voluntary Social Security coverage; or
   Compensation paid to employees who participate in an IRS-qualified township pension plan that was effective before mandatory
   Social Security coverage took effect on July 1, 1991.
2 Medicare Hospitalization Tax — Compensation paid to all employees and all elected officials is taxable for Medicare hospitalization
tax except:
   Compensation paid to employees who are not covered for Social Security but who did participate in an IRS-qualified township pension
   plan before April 1, 1986.
3 Federal Income Tax — Some employees and some elected officials can be exempted from federal income tax withholding if their
   compensation from the township and all other employers during the year is below the minimum filing requirements established by the
   IRS.
4 The PSATS U.C. Group Trust was created to give townships alternative low-cost unemployment compensation coverage. The program
   now serves close to 1,200 townships.
5 Payments made more than six calendar months after the last calendar month in which the employee worked are exempt. Third-party
   sick pay is not reportable as credit week earnings for unemployment compensation.