

JENKINTOWN BOROUGH
EMERGENCY AND MUNICIPAL SERVICE TAX
ORDINANCE 2006-7
CHAPTER 163 ARTICLE V
OF THE
CODE OF THE BOROUGH OF JENKINTOWN

Dear Jenkintown Borough Business Owners:

The purpose of this letter is to give you directions on the collection and submission of the 2007 EMS tax. The tax is for any employee or employer working in the Borough of Jenkintown and expected to earn over \$12,000.00 this year.

The due date for this tax is April 30, 2007. As an employer, you should deduct this tax from your employees within this time span. The collection of this tax should follow the below listed schedule:

Present Employees	Tax Date
January 1 to March 31	April 30
New Employees	
April 1 to June 30	July 31
July 1 to September 30	October 31
October 1 to December 31	January 31, 2008

If you are unable to collect the tax within the stated quarter, it can follow no later than the next quarter. We do not want the tax to be paid in increments (NO PARTIAL PAYMENTS). We expect to receive \$52.00 per each employee listed. At the same time, we do not expect to wait until January 31, 2008 to receive this tax for all your employees; it is due within the quarter they are employed.

This tax should be remitted to Jenkintown Borough, Post Office Box 2176, 700 Summit Avenue, Jenkintown, PA 19046.

Please include all the information requested on the attached form. Please make copies if you need to list more employees than provided.

NOTE: This EMS Tax is applicable one time per year. If you hire an employee who has paid such a tax in another jurisdiction, with proof of such, you do not have to withhold it again in the same year. **HOWEVER**, if you hire someone who has paid less than the \$52.00 in another jurisdiction (i.e. \$10.00 OPT Tax), you are obligated to collect the difference and remit it. Please notate this on our form. Likewise, if an employee should leave your employ before you have collected the entire \$52.00, forward whatever you have collected and notate as such on our form. If, by the end of the year, an employee has made less than \$12,000.00, please advise the Borough and we will refund the tax collected to the address provided for the employee.

Thank you for your cooperation.

Sincerely,

Edwin H. Geissler
Borough Manager

2007 EMERGENCY MUNICIPAL SERVICE TAX-EMPLOYER TAX RETURN

1st Quarter: Due 4-30-2007

Payable to JENKINTOWN BOROUGH____ No additional employees this quarter

- | | | |
|--------------------------|---|---------|
| 1. | Total number of employees reported herein____
(must agree with list submitted) | |
| Business Name & Address: | | |
| 2. | Gross amount of tax line 1 X \$52.00 | \$_____ |
| 3. | Interest @ 5% of tax per month after
Due date | \$_____ |
| 4. | Total Due and Enclosed | \$_____ |

This form must be filed each quarter.

If your business deals with an accountant who will file these taxes, please forward all forms.