

Resolution 82-07

BE IT AND IT HEREBY IS by the Board of Supervisors of West Bradford Township, RESOLVED:

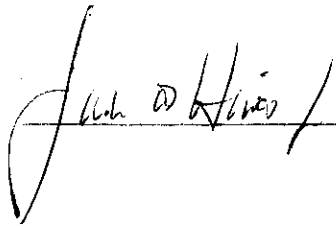
WHEREAS, by Ordinance No. 71-4 Earned Income Tax Ordinance provides that rules and regulations for the collection of the tax shall be approved by Resolution.

WHEREAS, according to Act 511 the Tax Enabling Act "No rule or regulation of any kind shall be enforceable unless it has been approved by resolution of the governing body. A copy of such rules and regulations currently in force shall be available for public inspection".

WHEREAS, Berkheimer Associates, collectors of the earned income tax for West Bradford Township has provided West Bradford Township with a list of rules and regulations for the collection of earned income tax.

NOW, THEREFORE, BE IT AND IT HEREBY IS, by the Board of Supervisors that the rules and regulations as promulgated by Berkheimer Associates and attached hereto are hereby adopted by West Bradford Township.

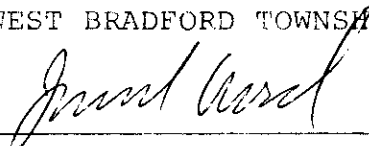
ATTEST:

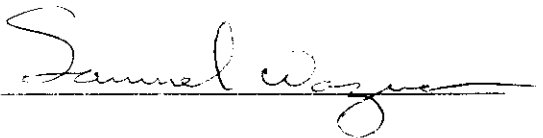


BY THE BOARD OF SUPERVISORS,
WEST BRADFORD TOWNSHIP

DATE:

October 26, 1982





BERKHEIMER ASSOCIATES
EARNED INCOME TAX ADMINISTRATOR

SUMMARY OF
EARNED INCOME AND PROFITS TAX REGULATIONS

TAXABLE INCOME: THE ITEMS OF COMPENSATION LISTED BELOW ARE TAXABLE.

1. SALARIES
2. WAGES
3. COMMISSIONS
4. BONUSES
5. TIPS
6. STIPENDS
7. FEES
8. INCENTIVE PAYMENTS
9. DRAWING ACCOUNTS (IF AMOUNTS RECEIVED AS A DRAWING ACCOUNT EXCEED THE SALARIES OR COMMISSIONS EARNED, THE TAX IS PAYABLE ON THE AMOUNT RECEIVED. IF THE EMPLOYEE SUBSEQUENTLY REPAYS TO THE EMPLOYER ANY AMOUNTS NOT IN FACT EARNED, THE TAX SHALL BE ADJUSTED ACCORDINGLY.)
10. BENEFITS ACCRUING FROM THE EMPLOYMENT, SUCH AS: ANNUAL LEAVE, VACATION, HOLIDAY, SEPARATION, AND SABBATICAL LEAVE, AND PAYMENTS FROM UNION HEALTH AND WELFARE BENEFIT FUNDS.
11. INCOME FROM PATENTS AND ROYALTIES.
12. COMPENSATION RECEIVED IN THE FORM OF PROPERTY SHALL BE TAXED AT ITS FAIR MARKET VALUE AT THE TIME OF RECEIPT.
13. JURY DUTY.
14. PAYMENTS RECEIVED FROM WEEKEND MEETINGS FOR NATIONAL GUARD OR RESERVE UNITS.
15. SICK PAY, IF EMPLOYEE RECEIVED A REGULAR SALARY DURING PERIOD OF SICKNESS OR DISABILITY BY VIRTUE OF HIS AGREEMENT OF EMPLOYMENT.
16. TAXES ASSUMED BY THE EMPLOYER.

NON-TAXABLE INCOME:

1. SOCIAL SECURITY BENEFITS
2. UNEMPLOYMENT COMPENSATION
3. PENSIONS
4. PUBLIC ASSISTANCE
5. DEATH BENEFITS
6. GIFTS
7. INTEREST
8. DIVIDENDS
9. BOARD AND LODGING TO EMPLOYEES FOR CONVENIENCE OF EMPLOYEE
10. LOTTERY WINNINGS
11. SUPPLEMENTARY UNEMPLOYMENT BENEFITS (SUB PAY)
12. CAPITAL GAINS (CAPITAL LOSSES MAY NOT BE USED AS A DEDUCTION AGAINST OTHER TAXABLE INCOME)
13. SICK OR DISABILITY BENEFITS (PERIODICAL PAYMENTS RECEIVED BY AN INDIVIDUAL UNDER A SICKNESS OR DISABILITY INSURANCE PLAN.)
14. ACTIVE MILITARY SERVICE AND SUMMER ENCAMPMENT.

ADDITIONAL INFORMATION:

1. NOT ALL SELF-EMPLOYED INCOME IS COUNTED AS TAXABLE EARNED INCOME TAX EARNINGS. THE RULES ARE AS FOLLOWS:
 - A. DIVIDENDS ARE NOT INCLUDED.
 - B. INTEREST IS NOT INCLUDED.
 - C. RENTALS FROM REAL ESTATE AND FROM PERSONAL PROPERTY LEASED WITH THE REAL ESTATE IS NOT INCLUDED, UNLESS REPORTABLE ON SCHEDULE C.
 - D. GAIN OR LOSS FROM THE SALE OF CAPITAL ASSETS IS NOT INCLUDED.
2. ALLOWABLE EMPLOYEE BUSINESS EXPENSES:
 - A. TRAVEL WHILE AWAY FROM HOME OVERNIGHT INCLUDING:
 1. AIR, RAIL AND BUS FARES.
 2. OPERATION AND MAINTENANCE OF AN AUTOMOBILE.
 3. TAXI FARES OR OTHER TRANSPORTATION, SUCH AS TRIPS BETWEEN AIRPORT OR STATION AND HOTEL; FROM ONE PLACE OF BUSINESS TO ANOTHER; OR FROM WHERE YOU EAT AND SLEEP TO TEMPORARY WORK ASSIGNMENT.
 4. MEALS AND LODGING WHEN AWAY FROM HOME ON BUSINESS.
 5. TIPS THAT ARE INCIDENTAL TO ANY OF THE ABOVE EXPENSES.
 - B. TRANSPORTATION: ALLOWABLE TRANSPORTATION COSTS ARE THE COSTS OF TRAVELING FROM ONE PLACE TO ANOTHER IF DIRECTLY ATTRIBUTABLE TO THE CONDUCT OF EMPLOYMENT. THEY MUST BE INCURRED WHILE THE EMPLOYEE IS NOT IN A TRAVEL STATUS. COMPUTING TO AND FROM WORK ARE NOT ALLOWABLE TRANSPORTATION COSTS.
 - C. EDUCATION: ALLOWABLE EDUCATION EXPENSES MUST MEET THE EXPRESS REQUIREMENTS OF THE EMPLOYER OR LAWS OR REGULATIONS FOR KEEPING A JOB OR POSITION.
TUITION, BOOKS, SUPPLIES, LABORATORY FEES AND SIMILAR ITEMS AND CERTAIN RELATED TRAVEL AND TRANSPORTATION COSTS MAY BE EXCLUDED FROM INCOME.
 - D. OTHER EXPENSES: OTHER ALLOWABLE EXPENSES INCLUDE BUT ARE NOT LIMITED TO:
 1. UNION DUES AND INITIATION FEES.
 2. PROFESSIONAL DUES AND SUBSCRIPTIONS TO PROFESSIONAL JOURNALS.
 3. SMALL TOOLS AND SUPPLIES.
 4. UNIFORMS, NOT SUITABLE FOR EVERYDAY, AND PROTECTIVE CLOTHING REQUIRED BY AN EMPLOYER.