

LOCAL SERVICES TAX ORDINANCE

CITY OF MONONGAHELA, WASHINGTON COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE COUNCIL OF THE CITY OF MONONGAHELA, WASHINGTON COUNTY, PENNSYLVANIA, LEVYING A LOCAL SERVICES TAX, REQUIRING EMPLOYERS TO WITHHOLD AND REMIT TAX, AND RELATED PROVISIONS

ENACTED, by the City of Monongahela, Washington County, Pennsylvania under authority of the Local Tax Enabling Act, 53 P.S. section 6924.101 et seq, and other applicable law, as follows:

SECTION 1. DEFINITIONS

The following words and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context or language clearly indicates or required a different meaning:

- a. **CITY** - the City of Monongahela, Washington County, Pennsylvania.
- b. **COLLECTOR** - The person, public employee or private agency approved by the Washington County Tax Collection Committee to collect and administer the tax herein imposed.
- c. **DCED** - The Department of Community and Economic Development of the Commonwealth of Pennsylvania.
- d. **EARNED INCOME** - The compensation required to be reported or required to be reported as determined by the Pennsylvania Department of Revenue under Section 303 of the Tax Reform Code of 1971, 72 P.S. § 7303, as amended and rules and regulations promulgated thereunder. Employee business expenses as reported to or determined by the Department of Revenue under Article III of the Tax Reform Code shall constitute allowable deductions in determining earned income. The term does not include offsets for business losses. The amount of any housing allowance provided to a member of the clergy or wages or compensation paid to individuals on active duty military service shall not be taxable as earned income.
- e. **EFFECTIVE DATE** - January 1, 2012.
- f. **EMPLOYER** - A person, business entity or other entity that employs one or more persons for a salary, wage commission or other compensation. The term includes the Commonwealth, a political subdivision and an instrumentality or public authority of either. For purposes of penalties under this Ordinance, the term includes a corporate officer.

