

## **MANHEIM TOWNSHIP SCHOOL DISTRICT**

### **Senior Tax Credit Program**

#### **PURPOSE**

The Senior Tax Credit Program is an employment opportunity for senior citizens to work in the district and apply their earnings toward payment of school property taxes.

#### **GOAL**

The most important goal is to reduce the tax burden of senior citizens within the school district. Seniors approved as substitute employees will be required to credit their net pay up to, but not exceeding, \$400 toward their school property taxes. There may be limited possibilities to earn income above the maximum tax credit. Substitute employment may be performed in numerous areas including, but not limited to:

- Instructional and Support Aide substitute
- Secretary and Clerical substitute
- Custodial Services substitute
- Food Service substitute
- Maintenance and Grounds substitute

An important aspect of the program is not only to reduce the school property tax burden, but also to utilize the great skill-set and resources of our senior citizens and provide them the opportunity to share their talents, gain an intergenerational experience, and make a difference in the life of a student. Students will gain an appreciation for the valuable contributions that senior citizens make to the community, and have a chance to establish a relationship with a positive role model, providing them with increased social and emotional support. Above and beyond another set of hands, teachers will appreciate the opportunity to demonstrate the many positive aspects of our schools on a day-to-day basis.

#### **QUALIFICATIONS**

1. Any Manheim Township School District resident age 65 and over is eligible for participation in the program. The resident must be a residential property owner.
2. “Alternates” may serve in place of a qualifying senior citizen. Manheim Township School District recognizes that it may be physically or emotionally impossible for some senior citizens to participate in the program. A qualified “alternate” is considered to be an individual who is 18 years of age or older. The “alternate” shall be subject to all requirements of substitute employment, the wage and tax consequences of their substitute employment, and must elect to contribute 100% of their net earnings toward the tax relief of their designated senior citizen recipient. We will accept one alternate per household.
3. Participation is subject to the availability of substitute positions within the school district and is not guaranteed.

## **PROGRAM DETAILS**

1. After a substitute has fulfilled the credit, their name is placed at the bottom of the call list so that others can earn their full credit. There may be opportunities to earn income beyond the limit if there is a need for substitutes and everyone has reached their credit amount. The maximum tax relief in any one school year, July 1 through June 30, is \$400. If work results in amounts owed to the senior substitute beyond the credit allowed for the tax year to which the credit has been designated, the school district will issue a paycheck for the balance.
2. Annual maximum household credit of \$400.
3. The earned tax credit cannot exceed the school tax assessed to that household.

## **APPLICATION PROCEDURES**

Interested eligible property owners must complete an application in the district office or download it from the district's website, [www.mtwp.net](http://www.mtwp.net). Applications shall be submitted yearly to be eligible for the program that runs July 1 through June 30. Applications are accepted at anytime during the year.

Applicants will be interviewed in order to properly match them to an open "substitute employment position". Participants will receive an orientation introducing them to school district procedures and appropriate conduct on school property prior to starting any work assignment. The orientation session will be a time for the participant to ask any questions he or she may have concerning the program, procedures, assignments, etc.

## **ADDITIONAL REQUIREMENTS**

In order to guarantee the safety of our students, each applicant accepted into the program is required, at their expense, to provide:

Act 34 Criminal History Background Check

Act 151 Child Abuse History Background Check

Act 114 of 2006 FBI Fingerprints and Federal Criminal History

In addition, the applicant shall complete and return a Pre-Employment physical form signed by their physician indicating that they are cleared to work in a school environment. This physical is paid for by Manheim Township School District.

These are the same requirements of any employee in our District. The district will provide the necessary forms to apply for these reports.

The cost of these reports, except for the physical, will be paid by the applicant.

## **EVALUATIONS**

A substitute who is evaluated as unacceptable will not be permitted to participate in the program in the future.

## **WORK ASSIGNMENTS**

Work assignments will be based on interests, experience and qualifications and will be determined by the availability of appropriate substitute assignments by the district administration. Program participants must complete a time card of hours worked each week and submit it to the administrator or supervisor overseeing their work assignment. The administrator or supervisor shall verify the report and forward it to the district payroll office for processing.

## **TAX RELIEF CREDIT POSTING**

The district payroll office will record hours worked by a senior substitute and calculate the total net credit available for tax relief. The net credit will be the amount remaining after any required payroll tax withholding. Credits earned will be applied toward real estate taxes according to normal due dates for discount, base and penalty, and installment.

## **STATUS OF PROGRAM PARTICIPANTS**

Program participants for the purpose of liability, are indemnified under applicable law to the same extent as other school district employees. Program participants are employees of the district and are therefore covered by Workers Compensation and Employment Insurance. All gross earnings are subject to Federal, State, local taxes, and withholdings according to the same rules as other employees. Substitutes are not eligible for and will not be enrolled in the PSERS retirement system. Substitutes will not be eligible to any benefits beyond those normally available to a substitute employee.

Please note: New clearances will not be required as long as you have worked within a 12 month period.

Updated June 13, 2011