

AN ORDINANCE

NO. 81-6

AN ORDINANCE AMENDING PORTIONS OF ORDINANCE
66-3 (known as the EARNed Income Tax Ordinance)
of the BOROUGH OF NEW BERLIN, UNION COUNTY,
PENNSYLVANIA.

The Borough of New Berlin Earned Income Tax Ordinance shall be,
and is hereby amended as follows:

ORDINANCE NO. 66-3

An ordinance imposing a tax for general revenue purposes on
Earned Income and Net Profits of residents of the Borough of New
Berlin and on Income and Net Profits earned by non-residents of the
Borough of New Berlin for work done or services performed or
rendered in said Borough requiring the filing of declarations and
returns and the giving of information by employers and others
subject to the tax, imposing on employers the duty of collecting
the tax at the source providing for the administration and enforce-
ment of the ordinance and imposing penalties for violations thereof.

The following changes and additions shall be made:

ARTICLE II. DEFINITIONS.

2.6 Non-Resident: A person, partnership, association or other
entity domiciled outside the taxing district.

ARTICLE III. IMPOSITION OF TAX.

a. Tax for general revenue purposes of one percent is hereby
imposed as follows:

3.1. Earned income earned by residents and non-residents of
the Borough during the taxable period.

3.2. Net profits earned by residents and non-residents of the
Borough during the taxable period.

ARTICLE V. COLLECTION AT SOURCE.

5.1. Every employer who employs one or more residents or non-
residents on a salary, wage, commission or other compensation basis, shall
deduct at the time of the payment thereof, the tax imposed by this
ordinance on the earned income due to his employee or employees and
within thirty (30) days after September 30, 1966, and within thirty (30)
days after each quarter of a year thereafter, shall make and file a

return with the Income Tax Administrator on a form prescribed by the Income Tax Administrator, setting forth the taxes so deducted during the preceding calendar quarter and such other relevant information as the Income Tax Administrator may require, and shall pay to the Income Tax Administrator on behalf of the Borough the amount of taxes so deducted.

ARTICLE XIV. REPEAL

All ordinances or parts of ordinances in so far as they are inconsistent herewith are hereby repealed.

ENACTED and ORDAINED as an Ordinance of the Borough of New Berlin, Union County, Pennsylvania, this 8th day of July, 1981.

Daniel F. Gesner
President - Borough Council

ATTEST:

Mrs. Lynda K. Frederick
Secretary

APPROVED the 8th day of July, 1981.

Robert Libert
Mayor