

**Filing an EMST Return with “zero”  
on Line 1**

**SECTION 4:**

No employer and/or owner may file an EMST return with a zero on Line 1 without attaching the proper documentation that *provides proof* that they are allowed to file zero for that calendar year. Required documentation varies based on the type of business. Please contact the Township of Lower Merion, Business Tax Division at (610) 645-6142 for instructions.

If the Township receives an EMST return with a zero on Line 1 and the proper documentation is *not* attached, the EMST return will be returned to you. The EMST return for that quarter will not be considered *filed* until it is re-submitted to the Township with the proper documentation or with a number other than zero on Line 1 (with accompanying payment.).

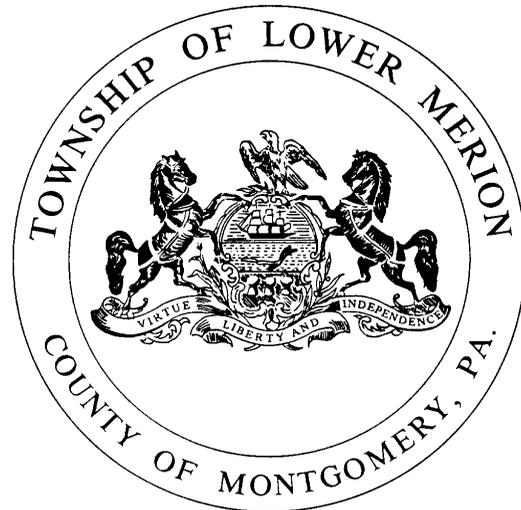
**Contact the Township of Lower Merion.** If you have questions concerning the EMST return or these instructions, please call the Township of Lower Merion, **Business Tax Division, at (610) 645-6142.**



Township of Lower Merion  
Finance Department  
75 E. Lancaster Avenue  
Ardmore, PA 19003-2376  
(610) 645-6160

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**Township of Lower Merion  
and  
Lower Merion School District  
EMERGENCY AND  
MUNICIPAL SERVICES  
TAX RETURN  
INSTRUCTIONS**



**January 2007**

Township of Lower Merion  
Finance Department  
75 E. Lancaster Avenue  
Ardmore, PA 19003-2376  
(610) 645-6160

# GENERAL INFORMATION

**SECTION 1:**

For the purpose of these instructions, the acronym *EMST* will be used in place of Emergency and Municipal Services Tax.

**Who is subject to the EMST?**

- All employees who work in the Township of Lower Merion and have earned gross wages of \$3,500 or more during the calendar year.
- All self-employed individuals and/or partners (owners) who work in the Township of Lower Merion and whose business has earned \$3,500 or more in gross receipts during the calendar year.

**What are the responsibilities of employers?**

Each employer is responsible for collecting the EMST from each individual subject to the tax. Most employers typically collect the tax from their employees through a payroll deduction. The employer is also responsible to remit the tax collected on or before the due date. Only one payment shall be made for each quarter. If the employer fails to deduct the tax from any individual, the employer is still responsible for the payment.

**What are the responsibilities of self-employed individuals and partners?**

Self-employed individuals and partners are considered to be *both* an employer and employee. Therefore, they are liable for the payment of the EMST for themselves. Since they are also considered an employer, the guidelines for responsibilities of employers would also apply for any employees working for them who are subject to the tax.

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**How to fill out the EMST Return  
SECTION 2:**

**LINE 1:  
Number of Employees/Owners  
for this quarter.**

Employers should do the following for those individuals subject to the EMST (per Section 1):

**FIRST QUARTER FILING:** Write the total number of employees and/or owners who have met the require-

(continued)

# How to Fill Out the EMST Return...

ments in Section 1 by the last day of the first quarter.

**SECOND QUARTER FILING:** Write the total number of employees and/or owners who have met the requirements in Section 1 by the last day of the second quarter. Only include individuals who did not meet the requirements by the last day of the first quarter. Therefore, if an employee and/or owner was reported on the first quarter EMST return you would *not* include them. ***If there are no additional employees and/or owners to report, do not submit the EMST return for the second quarter.***

**THIRD QUARTER FILING:** Write the total number of employees and/or owners who have met the requirements in Section 1 by the last day of the third quarter. Only include individuals who did not meet the requirements by the last day of the first quarter or the last day of the second quarter. Therefore, if an employee and/or owner was reported on the first quarter or the second quarter EMST return, you would *not* include them. ***If there are no additional employees and/or owners to report do not submit the EMST return for the third quarter.***

**FOURTH QUARTER FILING:** Write the total number of employees and/or owners who have met the requirements in Section 1 by the last day of the fourth quarter. Only include individuals who did not meet the requirements by the last day of the first quarter, the last day of the second quarter or the last day of the third quarter. Therefore, if an employee and/or owner was reported on the first quarter, the second quarter or the third quarter EMST return, you would *not* include them. ***If there are no additional employees and/or owners to report do not submit the EMST return for the fourth quarter.***

## **LINE 2:**

### **Gross Amount of Tax**

Take the total number of employees and/or owners from Line 1 and multiply it by \$52, then write the total dollar amount on Line 2. ***Example: If the number on Line 1 was six, you would multiply six by \$52, then write \$312 on Line 2.***

## **LINE 3:**

### **Penalty and Interest (If applicable)**

Any EMST return not Federally postmarked on or before the due date for each quarter will be considered late. ***If an EMST return will be filed on or before the due date write a zero on Line 3.***

If any of the EMST returns are filed *after* the due date, you must add penalty and interest to the amount of tax owed. Penalty and interest is 52 cents a month per individual reported on the return that is late. Here is the step-by-step process to calculate penalty and interest:

- Take the total number of employees and/or owners from Line 1
- Multiply that number by 52 cents
- Then multiply that number by the number of months the filing is late
- Then write the total dollar amount on Line 3.

The EMST return is considered one month late if it is filed one (1) day after the due date. ***Example: If you were filing the first quarter EMST return (due April 30<sup>th</sup>) on August 15<sup>th</sup>, the number of months late would be four (4). May 1<sup>st</sup> you would be 1 month late; June 1<sup>st</sup>, 2 months late; July 1<sup>st</sup>, 3 months late and August 1<sup>st</sup>, 4 months late.***

## **LINE 4:**

### **Total Due**

Add the dollar amount from Line 2 and the dollar amount from Line 3, then write the total dollar amount due on Line 4. ***Please write your check for the dollar amount on Line 4.***

## **Required Documentation**

### **SECTION 3:**

A list (computer run, letterhead or plain paper) of employees being reported on the EMST return must be attached to the EMST return. The list should include the following:

- Employer's 6-digit Business Tax account number
- Name and address of employer
- Year and quarter for which tax is being paid
- Name of each employee for whom tax is being reported
- Amount withheld from each employee (Should be \$52\*)

*\*If the amount withheld from an employee was less than \$52, a copy of that employee's paycheck stub from their other occupation showing the amount of the tax deducted must be attached to substantiate the difference.*

*If the proper documentation is not attached, the employer will be billed by the Township and required to pay the difference.*

**Turn over for more information** 