

A NEWSLETTER
CONTAINING
THE LATEST
INFORMATION
ON LEGISLATION
AND NEWS OF
INTEREST TO
TOWNSHIPS

It is PSATS'
understanding
that the payroll
tax deferral
is optional for
employers.

Clarification on Payroll Tax Deferral

Here is clarification on the presidential memorandum authorizing the deferment of payments of the *employee* portion of Social Security taxes from September 1, 2020 through December 31, 2020.

Q: Must townships participate in the deferral?

A: It is our understanding that the deferral is optional for employers. The press release from the IRS states that the guidance is implementing the Presidential Memorandum "allowing employers to defer withholding and payment of the employee's portion of the Social Security tax if the employee's wages are below a certain amount." The guidance does not require the deferral.

Q: If our township decides to implement the deferral, does this mean that we won't need to pay these taxes to the IRS?

A: No. It is only a delay and the taxes must be withheld beginning in January 2021 and be submitted to the IRS no later than April 30, 2021.

Q: If the township decides to implement the deferral, may we provide our employees with the option to participate?

A: Yes, employees must be given the option to participate if employer decides to offer.

Q: Does the deferral apply to the employee portion of Social Security tax withholding for all employees?

A: No. It only applies to those employees who make less than \$4,000 for any biweekly pay period between September 1 and December 31, 2020. It is determined whether deferment applies based on each payroll period.

Q: Who is responsible for making sure that the taxes are submitted by April 30?

A: The employer. The employer may make arrangements for repayment with the employee, particularly if an employee would leave employment with the township before the deferred tax is repaid. If the employer fails to repay the taxes, then the employer will face penalties for any unpaid deferred taxes as of May 1, 2021.

Q: Does this mean that more taxes will need to be withheld from employee wages in 2021?

A: Yes, this means that if your township implements the deferral, affected employees will need additional withholding in 2021, which could be at 12.4 percent for Social Security if the employee makes the same amount in 2021 as in 2020.

Q: What if an employee works full-time this year and only part-time next year or has to take medical leave?

A: The township must withhold and pay over the deferred taxes or make arrangement to reimburse the township for this cost. If not, the township will be responsible for paying these taxes out of township funds.

For links to the supporting documentation and the latest on this and other COVID-19 related issues, go to psats.org and click on the **COVID-19 Information box for the PSATS COVID-19 Resource page**.



PENNSYLVANIA STATE
ASSOCIATION OF TOWNSHIP
SUPERVISORS

4855 WOODLAND DRIVE
ENOLA, PA 17025
(717) 763-0930
[WWW.PSATS.ORG](https://www.psats.org)

Many township
officials are
missing out on
important
communications
from PSATS due
to security efforts
from members'
internet service
providers.

Are You Missing Out?

Are you missing out? It has come to PSATS' attention that some important emails from PSATS are not being received by members, but instead are getting blocked or quarantined as a result of the security efforts of the members' internet service providers. You may be among them if you are using Centurylink/Embarqmail, Atlantic Broadband, Windstream, Armstrong/Zoominternet or Ptd. Absent changing internet providers, you should use the following directions to increase your chances of getting email from PSATS.

If you have not been receiving emails from PSATS and/or the Discussion Group, please add the following emails to your safe sender or whitelist:

- ☐ psats.org
- ☐ morningnews@psats.org
- ☐ mail@connectedcommunity.org
- ☐ noreply@connectedcommunity.org
- ☐ donotreply@connectedcommunity.org

For details on how to add these addresses to your safe sender or whitelist, see the detailed instructions recently sent to your township, email memberservices@psats.org, or call 717-793-0930. Don't miss out!

Capitol Roundup

PSATS Represents Townships — Over the last few weeks, PSATS has taken the following action to represent townships:

Asked Pennsylvania's Congressional delegation for liability protections for those complying with COVID-19 guidelines.

Testified before the House Transportation Committee on legislation introduced to implement recommendations of the Transportation Infrastructure Task Force's Fall 2019 Report. Joe Gerdes, director of government relations, said that the state must provide a predictable, reliable, and dedicated method of funding for the entire transportation system and municipalities should receive a fair share of liquid fuels funds. To read the testimony, go to psats.org and choose "Legislation and Policy" and then "Legislative Testimony."

Supreme Court Defines Public Utility Status of DAS Network Providers — The Pennsylvania Supreme Court ruled against the Pennsylvania Public Utility Commission and Pennsylvania's local government associations by deciding that distributed antenna system (DAS) network providers such as Crown Castle and ExteNet, which provide telecommunications transport services to wireless service providers are considered public utilities under the Public Utility Code and are permitted to obtain certificates of public convenience from the PUC, access the right of way, be exempt from local zoning and exercise eminent domain. This decision does not apply to wireless service providers (*AT&T Wireless, Verizon Wireless, T-Mobile, etc.*) who remain "not utilities."

Mental Wellness Support Available for Firefighters, EMS Personnel — Several new online training resources designed to provide mental wellness resources for fire, rescue, and emergency medical services personnel are now available. Four courses are available at no cost to PA fire and EMS personnel at train.org/pa/welcome and registering for a Train PA account. Courses cover a variety of topics, including Being a First Responder During a Global Pandemic, Had a Bad Call?, How to Better Support Your Fellow First Responders, and Capturing the Load.



Final Push Underway to Get Counted in 2020 Census

With the 2020 Census deadline moved up to September 30, the Census Bureau has been beefing up census taker visits, email messages, commercials, and social media posts to try to get everyone counted by the new target date. With a tighter deadline, it's more important than ever for township officials to encourage residents who have not yet responded to do so as soon as possible. Your township's population count for the next decade is at stake!

Please alert your residents to the new September 30 deadline and urge them to make sure they complete their census and cooperate with census takers who come to their door and otherwise contact them. (NOTE: *Census takers are required to wear masks and follow local public health guidelines when visiting in person.*) PSATS is asking for townships' help to promote Constitution Day (*September 17*) as **Township CENSUS 2020 Response Day**. You can find promotional materials for this day, along with other census information, on PSATS' 2020 Census page at psats.org (look under the "Newsroom" tab).



Budget to Attend PSATS' Centennial Celebration

Now is the time to start thinking about **creating a line item** for attendance at PSATS' 2021 Annual Educational Conference & Exhibit Show, scheduled for April 18-21 in Hershey. Plan to attend the PSATS Conference in 2021 and help us celebrate our 100th Birthday! In cooperation with Hershey facilities, we are committed to providing the safest possible environment.

PSATS' Annual Conference is the **best investment your township can make in terms of education** for supervisors and staff and offers tremendous value for minimal cost. **It's one investment that offers a year-round return!**

Workshop Topics: If you have **suggestions for workshop topics** for the 2021 Conference, please email them to PSATS Education Director Scott Coburn at scoburn@psats.org by **September 11**.

Grant and Funding Resources Available

Townships can take advantage of the grant and funding resources below:

DCNR Accepting Applications for ATV and Snowmobile Trail Projects:

The state Department of Conservation and Natural Resources is accepting applications for projects for all-terrain vehicle or snowmobile trails and facilities. Applications are due **September 30**. Learn more at brcgrants.dcnr.pa.gov/

US DOT Releases Applicant Toolkit for Rural Transportation Funding:

The U.S. Department of Transportation has a new Applicant Toolkit to provide help rural communities find and apply for transportation funding as part of the Rural Opportunities to Use Transportation for Economic Success (ROUTES) Initiative. The toolkit is designed for all levels of grant applicant experience. Learn more at www.transportation.gov/rural

PENNVEST Announces Small Project Initiative Funding Program:

The Pennsylvania Infrastructure Investment Authority has a new funding opportunity for repairs and short-term construction for lower-cost water, wastewater, non-point source, and stormwater improvements. Loans up to \$500,000 are available for projects that serve less than 12,000 people or less than 1,000 system hook-ups. PENNVEST staff will perform reviews and decide on loans within two weeks. For more information, go to

www.pennvest.pa.gov/Information/Funding-Programs/Pages/Small-Projects.aspx

Don't Miss PSATS Training Opportunities

Developing Your Township Budget — This virtual online class, scheduled for **September 14**, will provide proven and effective methods to help new and veteran township supervisors and employees develop township budgets that work. See learn.psats.org for more information.

HR & Labor Management Institute — This is a must-attend virtual event is for anyone with responsibility for HR and personnel management in their township. **Sessions will take place on October 13 and 14.** See learn.psats.org for more information.

2020 Virtual Stormwater Conference — Is your stormwater management program in need of some help? Want to learn the latest best practices? Are you new to stormwater management? A policy track will be offered virtually on **October 20 and 21** and a technical track will be offered **October 27 and 28**. For more information, go to MS4greatideas.psats.org.

Regional Forums — PSATS is hosting a series of Virtual Regional Forums through November that provide members with lots of practical advice on tackling near-term and long-term issues. These sessions are tailored to your region's unique needs and issues. The next sessions are scheduled for **September 23 and 29!** For more information, go to connect.psats.org/trainingevents/regionalforum.

Virtual Conference Workshops — Did you miss out on PSATS' live virtual Conference workshops? Not to worry, while live sessions have concluded, you can view recorded content at your convenience! For more, visit learn.psats.org/virtual-conference.

This and That...

Be sure to check this section each month, where you will find important reminders and information.

- **2020 PSATS Salary Survey Plus Results Now Available** — Township supervisors, managers, secretaries, and other designated township officials from participating townships may now access the **2020 PSATS Salary Survey Plus results!** For breakouts by region, population, budget size, benefits provided, union status, and more, log onto our secure online platform, view results, and create customized reports with just a few clicks!
Please note that online access is provided only to townships that participate in the survey, however, it's not too late to participate! Because the survey is real-time, you can still enter your 2020 salary and benefits information today to get full access. Any new data is automatically calculated into the results, which improves the product for all townships. For access, login to connect.psats.org and look under "My PSATS Account" for a link to Salary Survey Plus.
- **PSATS, PEL Surveying Municipalities on COVID-19 Impacts** — PSATS is partnering with the Pennsylvania Economy League to survey municipality on the effects of COVID-19. The purpose is to determine how municipalities have been impacted financially and otherwise by the pandemic. Please take a few minutes to complete the brief survey by **September 15**. Here is the survey link: www.surveymonkey.com/r/2020MunicipalCOVIDSurvey
- **FHWA Form 536 Due** — Townships are reminded that FHWA Form 536 is due to the state Department of Transportation by **September 15**. Instructions were recently sent out on how to log in and complete this form electronically at gis.penndot.gov/muniform/login.aspx. Please enter information for 2019. Contact Kristen Sims with questions at krsims@pa.gov or 717-214-6161.
- **Recognize Your Local Hometown Heroes and Win Cash, Custom Website** — Extended deadline! Townships of under 5,000 population now have **until September 15** to nominate an outstanding civic volunteer or organization for the Small Town America Civic Volunteer Award. Nominees may be an individual or organization and your township will win a cash prize of up to \$10,000 if it is one of the top three entries. Also, the top 100 nominees will win a custom website and a year of free website hosting by CivicPlus. To learn more or to enter, go to civic-volunteer.com.