



SENIOR TAX EXCHANGE PROGRAM (STEP)

PURPOSE

The Ephrata Area School District recognizes the increasing tax burden on property owners. This burden is caused by consistently increasing expenses due to state and federal mandates, the rising cost of salary and benefits, increases in fuel oil, electric and diesel fuel, and the decrease in government funding. In an effort to reduce the tax burden of the senior citizen community, Ephrata Area School District offers a Senior Tax Exchange Program (STEP).

WHAT IS STEP?

STEP is a program that offers Ephrata Area School District citizens age 65 and over who own their home the opportunity to apply for a position as a substitute employee for the District and to designate their gross pay to be applied against their school property tax bill. An easier way to think of this is volunteering in exchange for school property tax dollars.

GOALS OF STEP

The most important goal is to reduce the tax burden of senior citizens within the School District. Seniors approved as substitute employees will be provided the opportunity to credit their gross pay of up to \$550 a year to their school property taxes. Substitute employment may be performed in numerous areas including but not limited to:

- Tutoring
- Assisting in the Library
- Assisting Students with Computers
- Reading with Students
- Instructional Aide
- Playground Aide
- Preparing Bulletin Boards
- Athletic Event Ticket Taker
- Office Filing

An important aspect of this program is not only to reduce the school property tax burden, but to utilize the great skill-set and resources of our senior citizens. In addition, Ephrata Area School District would like to increase the interaction between the senior citizen community, the District, and the student-body.

QUALIFICATIONS

1. Any Ephrata Area School District resident age 65 and over who own their home is eligible to participate in the program. Residents cannot be delinquent on their taxes.
2. Any senior citizen participating in STEP is subject to a \$50,000 earned income limitation per person. Proper documentation of income levels shall be provided prior to when the substitute employment begins e.g. copies of federal or state income returns, W-2's etc.
3. "Alternates" may serve in place of a qualifying senior citizen. Ephrata Area School District recognizes that it may be physically, or emotionally impossible for some senior citizens to participate in this program. The qualifying senior citizen shall provide an original signed physician's statement describing the individual's inability to participate in the STEP program. A qualified "alternate" must live in the Ephrata Area School District and must be at least 18 years of age. That person is also subject to all the wage and tax consequences of their substitute employment and shall elect to contribute 100% of their earnings to the tax relief of a designated senior citizen within the District.
4. Each applicant or "alternate" is subject to all the employment requirements of the District. Qualifications will be evaluated and selection will be made at the sole discretion of the District.
5. Participation is subject to availability of substitute positions within the School District and is not guaranteed.

SCHEDULE

1. Senior citizen substitutes are permitted to work without a restriction on the total regular hours worked. However, the maximum tax relief in any one school year is \$550 per person. A senior citizen will “earn” at the rate of the current minimum wage. Any hours worked beyond the normal work day or beyond the \$550 per person shall be on a volunteer basis.
2. Two substitute employees may work from one household, earning a total of \$1,100, but the total credit earned may not exceed their total school property tax bill for their home.
3. Under Pennsylvania law and requirements of the County of Lancaster, all real estate taxes shall be paid in full by December 31. If taxes are not paid in full by December 31, the District is required to turn the taxes over to the Lancaster County Tax Claim Bureau for collection and possible tax sale.

ADDITIONAL REQUIREMENTS

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

- Act 34 Criminal Background Check
- Act 151 Child Abuse History Background Check
- Act 114 of 2006 (FBI-Fingerprints and Federal Criminal History Record Information) as appropriate.

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

In addition, the applicant at their expense shall complete and return a Pre-Employment Physical form signed by their physician indicating that they are cleared to work in a school environment. The District will also provide this form.

APPLICATION PROCEDURES

Interested, eligible property owners must complete a Statement of Interest, which lets the District know the participant’s areas of expertise/interest. In addition, each participant will need to complete:

- 1) A full employment application
- 2) The required clearances
- 3) A physician’s form

Applicants will be interviewed in order to properly match them to an open “substitute employment position.” Participants will receive a brief orientation and then be assigned to their position.

Applications must be resubmitted annually to be eligible for the program year that runs from July 1 through June 30 annually. Applications are accepted at anytime throughout the year.

EVALUTATIONS

Evaluations will be completed annually or at any time that a volunteer leaves the program or changes positions/buildings. Any substitute who is evaluated as unacceptable will not be permitted to participate in the STEP program in the future.

WORK ASSIGNMENTS

The District Office will base work assignments on interests, experience, and qualifications, as well as the availability of appropriate substitute assignments. Program participants must complete a time sheet of hours worked each week and submit it to the administrator or supervisor overseeing their work assignment. The time sheet will be forwarded to the District payroll office for processing.

TAX RELIEF CREDIT POSTING

The District payroll office will record hours worked by a STEP participant between July 1 and June 30 and calculate the total gross credit available for tax relief. The District will pay all taxes (local, state, and federal) on their earnings through STEP in order to allow them the maximum tax relief. The credits earned between July 1 and June 30 will be posted toward the subsequent year’s school property tax payments according to normal due dates for discount, base and penalty, and the full amount of the tax bill must be paid at the time of the posting.

ORIENTATION AND TRAINING

Each participant will be required to successfully complete an orientation and training session introducing the employee to 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.

* If you are interested in participating in the program, please complete the attached Statement of Interest form and return it to: Human Resources, Ephrata Area School District, 803 Oak Blvd, Ephrata, PA 17522.

EPHRATA AREA SCHOOL DISTRICT
803 Oak Boulevard
Ephrata, PA 17522
717-721-1400
www.easdpa.org



SENIOR TAX EXCHANGE PROGRAM STATEMENT OF INTEREST

Please print and complete form and mail to:
Ephrata Area School District., 803 Oak Blvd., Ephrata, PA 17522

Name: _____ Phone: _____

Address: _____

Mailing Address: _____

Date of Birth: _____

- I and/or my spouse own the home in which I/we reside.
- I am a resident of Ephrata Area School District.
- I meet all the qualifications of the program as outlined by the District.
- I am interested in applying for a position for myself.
- I am interested in having an "alternate" work on my behalf (Name _____).

The type of substitute position that I am interested in (mark all that apply)

- Tutoring
- Assisting in the Library
- Assisting Students with Computers
- Reading with Students
- Instructional Aide
- Playground Aide
- Office Filing
- Athletic Event Ticket Taker
- Other _____

If I qualify and am chosen for the District Senior Tax Exchange Program, I understand that I may earn a maximum of \$550, for which I will be issued a District check to be applied to my school property tax obligations for the property at which I reside and that I am legally responsible for paying property taxes.

I also understand that if I am interested, I must complete an employment application, and that application will be evaluated. My employment as a substitute employee would depend on work available and is not guaranteed.

Signature

Date