

**TOWNSHIP OF WORCESTER
MONTGOMERY COUNTY, PENNSYLVANIA**

RESOLUTION 2016-20

**A RESOLUTION TO REQUEST AN AMENDMENT TO THE STERLING ACT
TO REQUIRE THAT UP TO ONE PERCENT OF PHILADELPHIA WAGE TAX
PAID BY NON-RESIDENTS OF PHILADELPHIA BE REMITTED
TO THE MUNICIPALITY IN WHICH THE TAXPAYER RESIDES**

WHEREAS, Worcester Township has enacted an earned income tax (“EIT”) in accordance with the Pennsylvania Local Tax Enabling Act; and,

WHEREAS, Worcester Township relies on the revenue generated by the EIT to provide essential services to its residents and taxpayers; and,

WHEREAS, the City of Philadelphia, pursuant to the Sterling Act of 1932, enacted an income tax, also known as a wage tax, on both Philadelphia residents and Philadelphia non-residents who are employed in Philadelphia; and,

WHEREAS, the Sterling Act, unlike the Pennsylvania Local Tax Enabling Act, does not require Philadelphia to remit any portion of the wage taxes paid by Philadelphia non-residents to the municipality in which the taxpayer resides; and,

WHEREAS, as a result of this inequity in the Sterling Act, Worcester Township is deprived of EIT revenue;

NOW THEREFORE, BE IT RESOLVED, the Board of Supervisors of Worcester Township does hereby request that the Governor of the Commonwealth of Pennsylvania, and the Senators and Representatives of the General Assembly of Pennsylvania, amend the Sterling Act to require that an amount up to one percent of the wage taxes paid by Philadelphia non-residents to be remitted to the municipality in which the taxpayer resides.

RESOLVED THIS 20TH DAY OF APRIL, 2016.

FOR WORCESTER TOWNSHIP

By: 
Susan G. Caughlan, Chair
Board of Supervisors

Attest: 
Tommy Ryan, Secretary