

Phone  
(717) 872-4645

**BOROUGH OF MILLERSVILLE, PENNSYLVANIA**  
100 Municipal Drive, Millersville, PA 17551-1424



**EMST 1--EMERGENCY AND MUNICIPAL SERVICES TAX--EMPLOYER'S RETURN**

YEAR

**MAKE CHECKS PAYABLE TO:**  
**MILLERSVILLE BOROUGH**

**PRINT OR TYPE BUSINESS NAME & ADDRESS BELOW**


AUTHORIZED SIGNATURE	DATE FILED	
1. NUMBER OF EMPLOYEES REPORTED		
2. EMPLOYEES X \$52.00 =		
3. EMPLOYER'S COLLECTION FEE (-2%)		
4. BEFORE DUE DATE AMOUNT		
5. AFTER DUE DATE ADD 5% PENALTY		
6. ADD MONTHLY INTEREST (1/2%) TOTAL		
7. TOTAL AMOUNT PAID		

Ordinance 2004-8 establishes the Emergency and Municipal Services Tax (EMST) for the Borough of Millersville. Beginning January 1, 2005, the Borough of Millersville hereby levies and imposes on each occupation engaged in by individuals within its corporate limits during the calendar year of 2005 and each calendar year thereafter an emergency and municipal services tax in the amount of fifty-two (\$52.00) dollars per annum, said tax to be paid by the individuals so engaged; provided; however, that all persons deriving less than five thousand (\$5,000.00) dollars per year from such occupation are hereby exempt from such emergency and municipal services tax and may secure a refund at the end of the year by filing a claim therefore on forms to be supplied by the Borough.

**INSTRUCTIONS**

1. Businesses within the Borough of Millersville limits should deduct the EMST once per year for each employee.
2. You **MUST** provide your employees with proof of payment of the EMST. Employee pay stubs are adequate proof of deduction. The Borough will **NOT** process refunds without proper proof of deduction.
3. EMST 1 Forms are available online at [www.millersvilleborough.org](http://www.millersvilleborough.org) or you may make copy of this form.
4. If a new employee cannot provide proof of previous deduction, you should also deduct the EMST tax. Please allow the new employee adequate time to provide proof before you make the deduction. The Borough will process a refund for the duplicate deduction only if the employee presents copies of pay stubs for both deductions.
5. The total number of employees reported must agree with the total number of employees reported on the list of employees.
6. Each employer shall use his employment records from the 1<sup>st</sup> day of January to the 15<sup>th</sup> day of May of each year for determining the number of employees from whom the tax shall be deducted and paid to the Collector on or before June 15<sup>th</sup> of each year. Additional reports shall be made by each employer on August 15<sup>th</sup> and December 15<sup>th</sup> on any employee who has not earned \$5,000.00 before the end of the first reporting period, or any new employee hired from May 15<sup>th</sup> to August 15<sup>th</sup> and from August 16<sup>th</sup> to December 15<sup>th</sup> of each year. Payment for these employees shall be made by September 15<sup>th</sup> and December 31<sup>st</sup> of each year.
7. No collection fee will be allowed on returns filed after the due date shown.
8. Please do not submit an EMST Form for a reporting period in which you had no new employees.

**KEEP THIS PORTION FOR YOUR RECORDS**

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