

**Hempfield School District  
Senior Substitute Tax Relief Program  
Frequently Asked Questions**

- Q:** What is the purpose of the Senior Substitute Tax Relief Program?  
**A:** To allow senior citizens to earn money toward their real estate property tax bill, we are accepting applications from seniors to work as substitute district employees.
- Q:** Who is eligible for the program?  
**A:** Any district resident taxpayer age 65 and over, who is a residential property owner in the district.
- Q:** What kind of job would I do for the district?  
**A:** Work is available as an instructional aide, custodian, athletic event ticket taker, and a variety of other positions. A complete list is available from the Human Resources Office.
- Q:** How much can I earn toward my real estate tax bill?  
**A:** You can earn up to \$550, or the total amount of your tax bill, whichever is less.
- Q:** Would I really be an employee of the district, earn wages, and be subject to withholding for employment taxes?  
**A:** Yes. You would be a district substitute employee, and therefore all appropriate payroll taxes apply to your gross earnings. Generally, these taxes are federal, state, and local income taxes, FICA (social security and Medicare), and unemployment taxes.
- Q:** How does the credit work?  
**A:** You would sign an authorization form to designate your net pay to be withheld toward your tax bill. The payroll department will process your hours worked at the appropriate hourly rate, payroll taxes will be withheld, and the net amount after taxes will be deposited into a withholding account and accumulate toward your personal tax credit.
- Q:** How do I apply the credit to my tax bill?  
**A:** Please plan to **pay your bill in person** at the Administration Building, 200 Church Street, Landisville, Pennsylvania. You will receive a letter in late June which reflects the total amount of credit available. That credit will be applied, and you will have to pay the balance due. All regular due dates apply. To use the credit during discount, you would have to apply the credit and pay the balance on or before August 31; for base, by October 31, and penalty, December 31.
- Q:** Can I apply the tax credit to the installment payment plan?  
**A:** Yes. You must enter the installment plan by the normal August 31 due date, and you may use the tax credit for some or all of that payment amount. The other installment payments are then due by October 31 and December 31 (tax credits from your account could potentially be applied to any of these payments).

**Q:** I have physical challenges that may prevent me from working. Is there any way I can still participate in the program?

**A:** Yes. To the extent we can, we may be able to work out an accommodation for your physical restrictions. If you are not physically able to work, a qualified “stand-in” or a student volunteer could potentially work on your behalf.

**Q:** Who is a qualified “stand-in”?

**A:** Any district resident who is 18 years of age or older. That individual would be subject to employment taxes, and agree to have their net pay (up to \$550) applied to your tax credit.

**Q:** Who is a student volunteer “stand-in” for the expanded program?

**A:** As of July 1, 2010, the program has been expanded to include student volunteers. This is an opportunity for our students to be involved in volunteer / community service on behalf of those not physically able to work for themselves. A student must be 16 years of age to apply for participation in the program. The student receives no compensation or other tangible benefit from participation in the program, and is therefore not considered an employee.

**Q:** What do I have to do to apply for the program?

**A:** You must complete an employment application for the position you are interested in. Forms may be obtained from the Human Resources Office.

**Q:** Do I need to obtain all the standard clearances like other employees?

**A:** If you are actively working, yes. These include a criminal records check, a child abuse history check and an FBI fingerprint check. The criminal records and child abuse checks each cost \$10 to be paid by the applicant. The \$36 fee for the FBI fingerprint check can be paid by the applicant or by the Hempfield School District to be later repaid through payroll deduction.

**Q:** Are there other clearance or licensing requirements?

**A:** If you are applying for a position that requires driving a district vehicle, you must hold a valid Pennsylvania drivers license, and must authorize the district to obtain a driver’s history report from the Pennsylvania Department of Transportation (there is no cost to the applicant for this report).

**Q:** Do any medical requirements need to be met?

**A:** At a minimum, a TB tine test must be performed (standard for all new employees). Also, depending on the job assignment sought, you may be screened for lifting ability or require other minor medical screenings.

**Q:** Am I guaranteed the opportunity to earn the entire \$550?

**A:** No. All the money you earn will be applied as a credit to your tax bill, but you may or may not earn the entire amount. We will make every effort to utilize the services of those who apply for these substitute positions. However, we are unable to predict how many people will apply, or how those numbers will compare with our needs for substitute services. So you may or may not get enough hours worked to earn the entire amount.

- Q:** Will there be any guaranteed amount for those who apply for the volunteer services?
- A:** No, we cannot predict how many will apply for this credit, or how many volunteer hours will be worked by our students. Student volunteer service credit will be allocated equally to all who are enrolled in that portion of the program.
- Q:** If two senior substitutes reside in one household, may both receive a \$550 credit?
- A:** No. The maximum per household is \$550 with each substitute having a maximum of \$275.
- Q:** Am I guaranteed employment?
- A:** No. Each applicant will be reviewed and evaluated compared to other applicants and to district needs. Every effort will be made to match an individual to an appropriate district substitute opening.
- Q:** How do I find out more about the program?
- A:** Contact the Human Resources Office at 898-5503.