ARTICLE V-A. SCHOOL DISTRICT PERSONAL INCOME TAX

Chapter 141. GENERAL PROVISIONS

141.1. Scope.

The Department promulgates this article for the purpose of providing uniform rules for the levy, implementation, administration, assessment and collection of the school district personal income tax authorized by the act. This article applies to any school district imposing a school district personal income tax and other persons subject to the act.

141.2. Definitions.

The following words and terms, when used in this article, have the following meanings, unless the context clearly indicates otherwise.

Act—The Taxpayer Relief Act (53 P.S. §§ 6926.101—6926.5006).

Adjusted Pennsylvania taxable personal income—The sum of a taxpayer’s Pennsylvania personal income, taking into account allowable statutory reductions, required to be reported to the Department on the taxpayer’s Pennsylvania Personal Income Tax return for a taxable year.
Allowable statutory reduction—Any item of loss used to compute a net class of Pennsylvania personal income or a deduction authorized under section 303 of the TRC (72 P. S. § 7303) or other law that reduces Pennsylvania personal income.

Board—A “board of school directors” as defined in section 302 of the act (53 P. S. § 6926.302).

Compensation—Compensation as defined in section 303 of the TRC and this title.

Department regulations or regulations—Regulations promulgated by the Department and published under this title.

Individual—
(i) A natural person.
(ii) The term does not include a trust or decedent’s estate.

Local Tax Enabling Act—53 P. S. §§ 6901—6923.

Payroll period—A period of service for which a payment of compensation is ordinarily made. The period may be daily, weekly, biweekly, semimonthly, monthly, quarterly, semiannually or annually.

Pennsylvania Personal Income Tax—The tax imposed under Article III of the TRC (72 P. S. §§ 7301—7359).

Pennsylvania Personal Income Tax return—The return that is required to be made and filed with the Department under section 330 of the TRC (72 P. S. § 7330).

Pennsylvania personal income—The classes of income enumerated in section 303 of the TRC and defined in Article III of the TRC and applicable Department regulations from whatever source derived, including any income of members or shareholders of partnerships, associations or Pennsylvania S corporations as provided under sections 306 and 307.8 of the TRC (72 P. S. §§ 7306 and 7307.8) and applicable Department regulations, but not including income taxable to a trust or estate as provided for under Chapter 105 (relating to estates and trusts).

Resident individual—
(i) An individual domiciled in a school district during the individual’s taxable year.
(ii) The term excludes a statutory resident and includes a statutory non-resident.

School district—A “school district” as defined in section 302 of the act.

School district personal income tax—A tax that a board of a school district levies under section 321(c) of the act (53 P. S. § 6926.321), regarding general tax authorization.

Statutory resident—An individual who is not domiciled in this Commonwealth but is considered a resident of this Commonwealth for Pennsylvania Personal Income Tax purposes because the individual maintains a permanent
place of abode in this Commonwealth and spends in the aggregate more than 183 days of the taxable year in this Commonwealth.

Statutory nonresident—An individual who is domiciled in this Commonwealth but for Pennsylvania Personal Income Tax purposes is considered a nonresident of this Commonwealth because the individual maintains no permanent place of abode in this Commonwealth but maintains a permanent place of abode elsewhere and spends in the aggregate not more than 30 days of the taxable year in this Commonwealth.

Tax collector—A person that the board of a school district designates as the collector of any school district personal income tax imposed by the school district.

Taxable year—A taxable year as defined in the TRC.

Taxpayer—A person that is subject to a school district personal income tax.