

## YORK ADAMS TAX BUREAU RESOLUTION NO. 3-2026

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE YORK ADAMS TAX BUREAU ADOPTING A POLICY AUTHORIZING THE BUREAU TO REQUIRE ALL EMPLOYERS TO FILE AND PAY QUARTERLY WITHHOLDING RETURNS ELECTRONICALLY.

WHEREAS, Act 32 of 2008, specifically 53 P.S. §6924.512, includes provisions requiring some employers to file and pay quarterly employer withholding returns via electronic means; and

WHEREAS, the Pennsylvania Department of Community and Economic Development has adopted the Act 32 Policy and Procedures Manual which also describes electronic filing requirements for employers; and

WHEREAS, the York Adams Tax Bureau has also adopted Rules and Regulations providing guidance to individuals and employers for filing returns and paying tax to the Bureau; and

WHEREAS, electronic filing of quarterly employer withholdings is already required by state and federal governments and greatly reduces the time it takes for YATB staff to process filings and payments compared to paper form filings and payments.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the York Adams Tax Bureau, Adams and York Counties, Pennsylvania, in accordance with 53 P.S. §6924.512 and the above-referenced Act 32 Policies and Procedures Manual, the Board hereby authorizes the amendment of the York Adams Tax Bureau Rules and Regulations as follows:

1. Article V, Section 503(4) is amended to read:

*(4) Except as set forth in paragraph (5), within 30 days following the end of each calendar quarter, every employer shall file a quarterly return and pay the amount of income taxes deducted during the preceding calendar quarter to the tax officer for the place of employment of each employee. The form shall show the name, address and Social Security number of each employee, the compensation of the employee during the preceding three-month period, the income tax deducted from the employee, the political subdivisions imposing the income tax upon the employee, the total compensation of all employees during the preceding calendar quarter, the total income tax deducted from the employees and paid with the return and any other information prescribed by the department. ~~Employers with 250 or more employees~~ **All employers** shall be required to make and file quarterly returns via the PaLite Online Filing Cooperative ([www.palite.org](http://www.palite.org)) or by using electronic media. **An additional processing fee will be charged for all paper filings.***

2. The above change shall take effect for all employer earned income tax and local services tax quarterly filings and payments commencing with the second quarter due date for tax year 2026, July 31, 2026.

**ADOPTED**, this 27th day of April, 2026:

ATTEST:

  
\_\_\_\_\_  
Secretary

YATB:

By:   
\_\_\_\_\_  
President/Chairman

  
\_\_\_\_\_  
Executive Director