

Lehigh County Allocations For 2018

In 1984, the Pennsylvania General Assembly passed Act 205, the Municipal Pension Plan Funding Standard and Recovery Act. Under the Act, the Auditor General is responsible for the administration of the General Municipal Pension System State Aid Program. The Department of the Auditor General distributes funds to municipalities to help defray the cost of various police, fire and non-uniformed pension plans maintained by municipalities, regional police forces and councils of government. In addition, funds are allocated through the municipalities to nearly 2,000 volunteer relief associations in Pennsylvania. Revenue to support this Act comes from a 2% tax on premiums for both casualty and fire insurance sold in Pennsylvania by foreign (out-of-state) insurance companies.

The Special Ad Hoc Post Retirement Adjustment Act (Act 147 of 1988) provides police officers and paid firefighters who retired prior to January 1, 1985 with additional pension payments. Municipal pension plans that have paid post retirement adjustments under this Act may apply to the Department of the Auditor General for reimbursement. Funding for these reimbursements is derived from the 2% tax on foreign casualty insurance premiums.

Municipal Pension Plans and Volunteer Fire Relief Associations are audited to determine the appropriate use of funds and that information submitted is correct. Misuse of funds or submitting information resulting in an overpayment of state aid must be returned to the state. In some instances, state aid may be withheld from municipalities not in compliance with actuarial requirements or audit findings.

Initial Payments				
Year	Municipality	Ad-Hoc	FRA	Pension
2018	Alburtis Borough		\$12,002.46	\$65,581.43
2018	Allentown City	\$15,877.01		\$5,054,455.22
2018	Catasauqua Borough		\$28,043.15	\$154,584.82
2018	Coopersburg Borough		\$13,231.50	\$79,347.83
2018	Coplay Borough		\$15,309.30	\$46,941.66
2018	Emmaus Borough		\$22,782.79	\$356,013.52
2018	Fountain Hill Borough		\$20,284.87	\$117,109.71
2018	Hanover Township		\$22,670.17	\$32,790.71
2018	Heidelberg Township		\$21,664.72	\$22,430.95
2018	Lower Macungie Township		\$211,594.72	\$201,428.70
2018	Lower Milford Township		\$26,186.76	\$20,225.62
2018	Lowhill Township		\$15,951.40	\$13,343.92
2018	Lynn Township		\$27,131.93	\$28,106.33
2018	Macungie Borough		\$16,088.43	\$74,950.21
2018	North Whitehall Township		\$97,228.59	\$74,950.21
2018	Salisbury Township		\$83,319.75	\$346,644.75
2018	Slatington Borough		\$17,286.55	
2018	South Whitehall Township		\$134,879.91	\$552,757.84
2018	Upper Macungie Township		\$212,727.94	\$487,176.40
2018	Upper Milford Township		\$48,732.44	\$47,137.69
2018	Upper Saucon Township		\$116,677.56	\$351,329.13
2018	Washington Township		\$36,032.83	\$28,106.33
2018	Weisenberg Township		\$46,795.14	\$32,790.71
2018	Whitehall Township		\$150,209.59	\$716,711.44
Initial Payments:		\$15,877.01	\$1,396,832.50	\$8,904,915.13

Payments Held				
Year	Municipality	Ad-Hoc	FRA	Pension
2018	Slatington Borough			\$94,707.62
Payments Held:		\$0.00	\$0.00	\$94,707.62

Total Payments:		\$15,877.01	\$1,396,832.50	\$8,999,622.75
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