

Lehigh County Allocations For 2026

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
2026	Alburtis Borough		\$15,857.00	\$56,171.77
2026	Allentown City	\$5,076.92		\$8,021,484.61
2026	Catasauqua Borough		\$36,624.94	\$235,541.14
2026	Coopersburg Borough		\$18,341.45	\$137,399.00
2026	Coplay Borough		\$20,003.98	\$90,166.24
2026	Emmaus Borough		\$76,757.68	\$451,453.86
2026	Fountain Hill Borough		\$26,663.37	\$189,741.47
2026	Hanover Township		\$41,216.76	\$52,342.47
2026	Heidelberg Township		\$26,584.19	\$35,415.24
2026	Lower Macungie Township		\$295,744.90	\$268,255.19
2026	Lower Milford Township		\$34,104.49	\$23,338.53
2026	Lowhill Township		\$21,080.52	\$19,736.84
2026	Lynn Township		\$35,850.74	\$26,522.46
2026	Macungie Borough		\$21,981.28	\$104,684.95
2026	North Whitehall Township		\$128,795.77	\$163,570.24
2026	Salisbury Township		\$102,793.42	\$575,767.24
2026	Slatington Borough		\$22,440.70	
2026	South Whitehall Township		\$195,163.41	\$922,536.15
2026	Upper Macungie Township		\$372,424.14	\$680,452.20
2026	Upper Milford Township		\$65,857.52	\$64,780.85
2026	Upper Saucon Township		\$163,553.88	\$575,767.24
2026	Washington Township		\$45,231.10	\$45,799.66
2026	Weisenberg Township		\$61,712.59	\$52,342.47
2026	Whitehall Township		\$195,457.17	\$1,151,534.49
Initial Payments:		\$5,076.92	\$2,024,241.00	\$13,944,804.31
Payments Held				
Year	Municipality	Ad-Hoc	FRA	Pension
2026	Slatington Borough			\$198,785.22
Payments Held:		\$0.00	\$0.00	\$198,785.22
Total Payments:		\$5,076.92	\$2,024,241.00	\$14,143,589.53