## MANAGEMENT employer initially subject to the tax is 3.5 percent and applies to the first \$8000 of wages paid to

(Continued from Page A28)

the month following the end of any calendar quarter in which the FUTA tax liability reaches \$100. Form 940 is required annually, by January 31, for wages paid in the preceding year. State Unemployment Tax

The Commonwealth of PA imposes an unemployment tax on agricultural employers who are subject to FUTA. The rate for an employer initially subject to the tax is 3.5 percent and applies to the first \$8000 of wages paid to each employee. Experience ratings are earned after the initial year and can range from 1.5 percent to 9.7 percent. The tax is reported to the Bureau of Employment Security using form UC-2 and is due for wages paid during

the calendar quarter on the last day of the following month. State Unemployment taxes apply to the employer and may NOT be deducted from an employees carnings.

For More Information Penn State Cooperative Exten-



sion provides this information on an equal opportunity basis. it is not intended to replace legal advice, and this article is not intended to cover all laws which may apply to individual situations. If you need more information on Federal Employer Taxes request "Circular A, Agricultural Employcr's Tax Guide" from your local office of the Internal Revenue Service. Your local office of the PA Department of Revenue can supply information about PA income taxes. Contact your local office of the Bureau of Employment Security for questions on State Unemployment taxes. Your local tax collector can best answer questions about local taxes.

## Menges Mills To Hold Summer Show

MENGES MILLS (York Co.) — The Menges Mills Historic Horse, Steam and Gas Association, a non-profit organization, is presenting its fourth annual summer show on July 15 and 16. The purpose of the organization is to preserve early American history and, through the show, the public is given the opportunity to see some rural American culture in its early phases.

The 1988 "Name Quilt," a one of a kind collector's item featuring the Menges Mills Grist Mill, will be auctioned off Sunday afternoon, July 16.

Other special events and activitics include a pedal tractor pull for children, old-fashioned children's games (egg-throwing contest, corn cob throw, sack race and more), threshing demonstrations, blacksmithing, a daily parade of tractors and engines and dancing to some good country music.

The exhibits will include a large outdoor and indoor flea market, antique farm machinery, steam engines, horses, tractors, gas engines and quilt display.

Breakfast is serves at 7:30 a.m. daily. The show opens at 9 a.m. and closes at dusk. Come one; come all to the Menges Mills Historic Horse, Steam and Gas Show - 6 miles east of Hanover, 10 miles west of York, off Route 116.

