County of Bucks

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Editor’s Note: Your feedback can help us identify the type of information you require.
Email your comments to srsmith@co.bucks.pa.us and refer to this specific publication.

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Federal Insurance Contributions Act (FICA)
The Federal Insurance Contributions Act requires employers to pay Social Security and Medicare taxes. The payments reflect matching contributions from both the employer and the employee. For tax rates, wage base limits, and more information, consult the IRS at www.irs.gov.

Federal Unemployment Tax Act (FUTA)
The Federal Unemployment Tax Act, with the state unemployment compensation system, provides unemployment compensation to workers. Only employers pay the tax; it is not deducted from the employee. The tax is assessed on the first $7000 paid to an employee each year. For tax rates and form 940 information, refer to the IRS at www.irs.gov.

Wage and Hour Laws and Regulations
The federal government regulates wages (e.g., minimum wage) and overtime pay. More information is available on the U.S. Department of Labor's website, www.dol.gov.

REGULATIONS AFFECTING SMALL BUSINESS
Most businesses need to have a license (or several licenses) and/or permits to operate within Pennsylvania. Many businesses need approvals and permits from local jurisdictions, while a few fall under the authority of federal regulations. Knowing the approvals, licenses and permits required can be a complex process. This pamphlet outlines some of the organizations a small business needs to contact. It is a basic guide, and not an all-encompassing discussion on regulatory requirements. You need to carefully investigate the regulations that affect your industry. Failure to comply with regulations on the local, state, and federal level may lead to legal and financial consequences and ultimately business failure.

MUNICIPAL REGULATIONS
Two of the principal issues that municipalities regulate in businesses are land use and taxes.

Land Use
Communities regulate all aspects associated with land development, including areas of the community suitable for business location. Any construction, expansion, or demolition of any building or other structure may require zoning, site plan, and permit approvals from the local municipal government.

Taxes
There may be a number of taxes (e.g., income, property) and fees required by a local government.

For more information on local requirements, please contact your municipality. The Municipalities of Bucks County are listed on page 15.
BUCKS COUNTY REGULATIONS

Bucks County is entrusted by the Commonwealth of Pennsylvania with the performance of certain activities geared to protect consumers and ensure fair competition. Four county departments are directly involved in business inspections and issuing permits. They are the Bucks County Office of Consumer Protection/Weights and Measures, the Bucks County Department of Health, the Bucks County Treasurer’s Office, and the Bucks County Sheriff’s Office.

Bucks County Office of Consumer Protection/Weights and Measures

A primary function of this Department is to inspect and ascertain that the weight and measuring devices used by a business are operating in accordance to acceptable standards. Another function is to investigate consumer complaints, including faulty products, unsatisfactory repairs, violations of consumer agreements and fraudulent advertising of products or services. Where appropriate, the Department tries to mediate disputes between consumers and businesses. Where fraud is suspected, the Department refers the case to the District Attorney for further investigation.

For more information on Consumer Protection/Weights and Measures programs, call 215-348-6060.

Bucks County Department of Health

The Department administers programs to protect the health and safety of county residents, particularly as it relates to health hazards and disease. The Department regulates and inspects businesses operating in areas with a direct impact on the public’s health. Some of the main programs include:

On-Site Disposal Facilities

The Department issues permits for on-site sewage facilities (septic systems), including proposed/repaired systems and holding tanks. The Department also licenses all sewage disposal vehicles for pumping and transporting sewage within Bucks County.

Occupational Safety and Health Administration (www.osha.gov)

The Occupational Safety and Health Administration (OSHA) is responsible for regulating work place and job safety. OSHA is relevant for manufacturers and businesses using dangerous equipment and hazardous materials. Worksite health-related issues are also a concern of OSHA.

FEDERAL LABOR LAWS

Similar to Pennsylvania, there are federal labor laws and regulations applying to businesses. Although some laws may vary with the legal structure and type of business, there is a body of laws that apply to all businesses. Below we list some of the principal ones.

Americans with Disabilities Act

The Americans with Disabilities Act prohibits any employment discrimination against disabled persons. It requires businesses to make their facilities accessible to individuals with disabilities and to accommodate employees with disabilities. Comprehensive information about ADA is available at www.usdoj.gov/crt/ada.

Fair Labor Standards Act

The Federal Fair Labor Standards Act contains provisions regulating the employment of children and minors.

Fair Employment Laws

The Fair Employment Laws prohibit discrimination on the basis of race, color, religion, sex and national origin. The federal government regulates the Equal Pay Act for Women, and age anti-discrimination.
FEDERAL REGULATORY AGENCIES
The federal government has many agencies with oversight responsibilities that affect the establishment and operation of small businesses. Some agencies relevant to starting a small business are listed below.

Small Business Administration (www.sba.gov)
The mission of the SBA is to ensure small business has the tools it needs to succeed. The SBA partners with SCORE (experienced volunteers that guide your business decisions), Small Business Development Centers, and the Women’s Business Development Centers.

Federal Trade Commission (www.ftc.gov)
The Federal Trade Commission regulates mail-order businesses and other advertising activities.

U.S. Citizenship and Immigration Services (www.uscis.gov)
Created within the Department of Homeland Security, the Office of Business Liaison educates the U.S. business community on the employment, business, investment, training and employer-education related immigration issues. The Office provides information on the employment eligibility verification process, and the opportunities to hire and “sponsor” foreign workers.

Internal Revenue Service (www.irs.gov)
The IRS is responsible for the collection of taxes (business and individual) owed to the federal government. All employers are required to have an Employer Identification Number (EIN) to identify their business to the IRS and the Social Security Administration. The federal EIN will also be used as the Pennsylvania Employer Identification number.

Establishments Selling Food
The Department licenses and inspects all establishments selling food, including eating and drinking facilities, mobile food units (food trucks), retail food stores with food preparation, and facilities selling food on a temporary basis. All establishments selling food need to be licensed and inspected annually. Inspections typically focus on the proper handling, storage, and service of food to the public.

Recreation Area Sanitation
The Department issues permits to all organized camps, campgrounds, and public bathing places. The Department also inspects all recreational areas to ensure that they are constructed, operated, and maintained appropriately.

Schools & Nursing Homes
The Department conducts inspections of all public and private schools and nursing homes in the county.

Nuisances
The Department conducts investigations of all public health nuisances including sewage discharges, garbage and refuse, and illegal dumping.

For more information on Bucks County Department of Health programs, please call 215-345-3318.

Bucks County Treasurer’s Office
The Treasurer’s Office issues dog, hunting, and fishing licenses; sportsman firearm registrations; temporary boat registrations; and licenses for bingo and small games of chance. The department is also responsible for collecting the Bucks County Hotel and Lodging Room Rental Tax.

For more information on the Bucks County Treasurer’s Office, please call 215-348-6244.
Bucks County Sheriff’s Office
The Department handles foreclosures and final sale of real estate. The Department issues permits to carry handguns and conducts the necessary background checks.

For more information on the Bucks County Sheriff’s Office, please call 215-348-6124.

Pennsylvania State Regulations
The Commonwealth of Pennsylvania has a number of agencies and regulations affecting the establishment and operation of businesses. Some of the principal activities are outlined below.

Business Name Registration
Anyone doing business, other than under his or her name, must register with the Pennsylvania Department of State, Corporation Bureau and file a form. Penalties exist for failing to file a fictitious name registration. Information and forms on business name registration are available at www.dos.state.pa.us/corps.

Taxes and Tax Incentives
There are a number of taxes that your business may be required to pay (e.g., income taxes, sales taxes). In addition to taxes, there are a number of tax incentives available to businesses. Examples include net operating loss carry forward (losses can be deducted from profits for up to 10 years), and weighted sales factor (sales taxes paid on the percentage of property, payroll, and sales attributable to Pennsylvania). A sales tax exemption allows for the purchase of inventory and/or materials (which form the final product sold) without paying sales tax to suppliers. Sales tax must be charged on the final product sold to customers. Information and forms on taxes are available at www.revenue.state.pa.us.

Prevailing Wage Act
The Prevailing Wage Division, Bureau of Labor Law Compliance, determines prevailing wage rates for the construction industry.

Seasonal Farm Labor Act
The Pennsylvania Seasonal Farm Labor Act regulates minimum wages and provides for hours of labor of seasonal farm workers in Pennsylvania. Farm labor contractors must obtain certificates of registration, and allow for the inspection of seasonal farm labor camps.

Unemployment Compensation
The Pennsylvania Unemployment Compensation Law requires employers to contribute to the Unemployment Compensation Fund. This fund pays benefits to employees who become unemployed through involuntary causes. Any business which employs one or more employees must register with the Bureau of Employer Tax Operations by completing a Pennsylvania Enterprise Registration Form (PA-100). To request this form, call 1-800-362-2050 (Forms Ordering Service). The form is also online at www.revenue.state.pa.us.

Wage Payment and Collection Law
The Pennsylvania Wage Payment and Collection Law requires that all employee wages be paid on regular paydays designated in advance by the employer.

Workers’ Compensation
Workers’ compensation liability insurance is mandatory for any business employing at least one employee. Workers’ Compensation indemnifies employers from wage loss and medical benefits incurred as a result of work-related injuries or occupational diseases. It also protects a business from tort liability for lawsuits arising from work-related injuries and diseases, and it protects the employer from criminal prosecution.
Apprenticeship and Training Act
The Apprenticeship and Training Act establishes policies and procedures to promote the equality of opportunity in apprenticeship programs.

Child Labor Law
Child labor laws regulate the employment of minors. The Abstract of the Child Labor Law must be posted by every business in Pennsylvania that employs minors.

Equal Pay Laws
The Pennsylvania Equal Pay Law prohibits discrimination in rate of pay between employees on the basis of gender for work under equal conditions on jobs which require equal skills. Businesses are required to post the Abstract of the Equal Pay Law.

Industrial Home Work Laws
The Pennsylvania Industrial Home Work Law prohibits industrial work in the home, with a limited number of exceptions.

Medical Pay Act
The Pennsylvania Medical Pay Act requires employers to pay for the medical examination fee where such an examination is a condition of employment.

Minimum Wage Act
The Pennsylvania Minimum Wage Act establishes the minimum wage and overtime rate. Businesses are required to post the Minimum Wage Act Poster and Fact Sheet.

Personnel File Act
The Pennsylvania Personnel Act permits employees in Pennsylvania to inspect documents in their personnel files, with certain exceptions.

Commonwealth Departments
Pennsylvania has numerous departments with roles in regulation, certification, and licensing. For a more extensive listing, including additional departments, scope of authority, phone numbers and web sites, refer to The Entrepreneur’s Guide: Starting and Growing a Business in Pennsylvania (available at the PA Center for Entrepreneurial Assistance, 1-800-280-3801 or at www.newpa.com). Examples that are applicable to most businesses include:

Pennsylvania Dept. of Environmental Protection (www.dep.state.pa.us)
The DEP is responsible for the protection of the environment. Using hazardous substances in business is highly regulated, and there are fines for non-compliance. Examples of DEP activities include hazardous waste, laboratory accreditation, and radiation licenses.

Pennsylvania Department of Health (www.health.state.pa.us)
The mandate of the Pennsylvania Department of Health is to prevent and suppress disease and injury. The Department is involved with drug and alcohol facilities licensing, EMS certification and licensing, managed care facilities licensing, and medicare certification.

Pennsylvania Insurance Department (www.ins.state.pa.us)
The Pennsylvania Insurance Department regulates the activities of the insurance industry. Types of businesses regulated by the Department include auto appraisers, bail bondsmen, insurance agents, and public adjusters.
Pennsylvania Department of Labor and Industry
(www.dli.state.pa.us)
The Pennsylvania Department of Labor and Industry promotes the health, safety, and welfare of employees. The Department promotes job training programs. It is the lead agency in the development of a workforce investment system and administers programs through CareerLink. The Department is also involved with the Unemployment Compensation and Workers Compensation programs.

Pennsylvania Liquor Control Board
(www.lcb.state.pa.us)
The Liquor Control Board issues licenses and permits for the buying and selling of distilled spirits and wines. Some of the principal activities include brand registration and liquor licensing.

Pennsylvania Public Utility Commission
(www.puc.state.pa.us)
The PUC regulates the state’s public utilities, such as electric, natural gas, telecommunications, water, and sewer.

Pennsylvania Department of Public Welfare
(www.dpw.state.pa.us)
The Department of Public Welfare is responsible for administering a variety of programs promoting a better quality of life. Activities include the regulation, oversight, and licensing of child day care and personal care facilities.

Pennsylvania Department of Revenue
(www.revenue.state.pa.us)
The Department of Revenue collects all state tax earnings, such as income and sales taxes. Licenses are issued for cigarette dealers and lottery agents.

Pennsylvania Securities Commission
(www.psc.state.pa.us)
The Pennsylvania Securities Commission protects the public from fraudulent practices in connection with the offer, sale, and purchase of securities in Pennsylvania. The Department oversees the activities of stockbrokers, investments advisors, and the registration of securities.

Pennsylvania Department of State
(www.dos.state.pa.us)
The Department of State registers corporations, authorizes solicitations of charitable organizations, and appoints Notaries Public. View the website for the extensive list of occupations that require professional and occupational licensing. The Department also handles complaints against licensed professionals.

Pennsylvania Department of Transportation
(www.dot.state.pa.us)
PennDOT regulates activities relating to the movement of people and goods. The Department licenses include airport/heliport, auto inspection stations, individual and commercial driver’s licenses, and outdoor advertising.

Pennsylvania Labor Laws
Labor laws impact the operations of any business with employees. Comprehensive information is available on the PA Department of Labor and Industry website (www.dli.state.pa.us).

Pennsylvania Employee Protection Laws
The labor laws include workers’ compensation law, occupational and industrial safety, and unemployment compensation law.