



Educational Improvement Tax Credit (EITC) Program A Win-Win for You AND Gemma Services

Gemma Services, specifically our Martin Luther School, is approved as an **Educational Improvement Organization** with the Pennsylvania Department of Community and Economic Development (DCED). This status allows us to receive donations through Pennsylvania's Educational Improvement Tax Credit (EITC) program. You or your business may donate to Gemma and receive a Pennsylvania state tax credit of up to 90% of the value of the gift. This opportunity is a win-win! Your donation will benefit you and also directly benefit hundreds of students who attend Martin Luther School each year. To learn more about our organization and our K-12 special education school, please visit www.gemmaservices.org.

What is the Educational Improvement Tax Credit (EITC) program?

Offered by the Pennsylvania Department of Community and Economic Development (DCED), this program allows donors to receive a Pennsylvania state tax credit when they contribute to qualified educational improvement organizations such as Gemma/Martin Luther School. Funding from the EITC program supplements funding we receive to educate students, bringing increased resources and educational opportunities to our school and student body.

What is an Educational Improvement Organization (EIO)?

EIOs are non-profit organizations that have been approved by DCED to participate in EITC, and that provide innovative educational programming for public school children. Gemma received this approval in 2015 as we provide an alternative educational program through our Martin Luther School (MLS), which offers innovative, individualized special education with comprehensive social, emotional, learning, and behavioral supports for students referred by public school districts and charter schools.

Who is eligible to make donations to Gemma through the Pennsylvania EITC program?

Individuals are not eligible to receive tax credits directly from the Commonwealth. They can, however, participate in the EITC program by joining a Special Purpose Entity (SPE). Gemma works with [Friends of Education \(www.patataxcredits.org\)](http://www.patataxcredits.org), which operates SPEs for individuals who want to support Gemma.

Businesses can donate through EITC either by joining an SPE like Friends of Education or by applying to the Commonwealth directly. Please visit the DCED website to review the EITC application and guidelines at: <https://dced.pa.gov/programs/educational-improvement-tax-credit-program-eitc/> or contact us.

Thank you for considering supporting Gemma through the EITC Program. Please reach out to learn more!

Please contact the Development Office at info@gemmaservices.org or (610) 825-4440, ext. 3206.

Thank you!

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