

**CITY COLLECTOR OF THE CITY OF CHARLESTON  
CITY SERVICE FEE ADMINISTRATIVE REGULATIONS**

**§ 1 Purpose and Effect.**

These administrative regulations and the forms appended hereto are promulgated by the City Collector of the City of Charleston pursuant to § 2-739, 2-742 and 2-744 of Article VIII, Chapter 2 of the Code of the City of Charleston, all relating to administration of and compliance with the City Service Fee (the "Fee"). Unless the context otherwise requires, capitalized terms in these regulations shall have the same meaning as ascribed to those terms in Article VIII, Chapter 2 of the Code of the City of Charleston (the "Code").

**§ 2 Guidelines for Orderly Collection and Payment of Fee.**

(a) *Effective Date.* The Fee accrues each calendar week during which an individual Employee or Self-Employed Individual is Employed in Charleston. A calendar week begins each Sunday and runs through the next succeeding Saturday. The Fee is effective for all calendar weeks ending after January 1, 2004. No proration is allowed with respect to the week ending January 3, 2004, nor is proration allowed respecting any week during which an Employee or Self-Employed Individual changes employment status. The entire Fee is due if an individual is an Employee or Self-Employed Individual to whom the Fee applies for any part of a calendar week ending after January 1, 2004.

(b) *Employer Withholding and Remittance.* For each individual who is an Employee to whom the Fee applies, that individual's Employer shall withhold from that Employee's paycheck the entire amount of the Fee. For an Employer that follows a regular payroll cycle other than on a weekly or bi-weekly basis, the Employer may elect to withhold and an Employee may pay a computed Fee based upon the Employer's regular payroll cycle. If the Employer elects to withhold a computed Fee with respect to a payroll cycle, then (i) the Employer shall withhold the computed Fee for all Employees subject to that payroll cycle; (ii) no proration shall be allowed with respect to any payroll period during which an Employee changes Employment status; (iii) the fee shall be effective for all payroll periods ending on or after January 1, 2004; and (iv) the election shall not be revoked for any subsequent payroll periods without the written approval of the City Collector consenting to the revocation.

(c) *Prior Payment of Fee.* Notwithstanding anything herein to the contrary, an Employer who receives in good faith and retains a properly completed Prior Payment Form (Form CSF-1, attached hereto) from an Employee shall be relieved from withholding the Fee with respect to that Employee for periods ending on and after the Employer's receipt of the properly completed Prior Payment Form. By completing the form, the Employee agrees to notify the Employer of any change in employment that would render the Prior Payment Form inapplicable. The Form is not effective upon issuance of notice by the City Collector of disallowance of the Form.

(d) *Self-Employed Remittance.* Every Self-Employed Individual who is not Employed by an Employer and who has not had the fee deducted or withheld by an Employer shall file a City Service Fee Remittance Form (Form CSF-2, attached hereto) and pay to the City Collector all such Fees that are due and owing. If a Self-Employed Individual to whom the Fee applies is a member or partner of an entity that is an Employer subject to the withholding requirements of Section 2(b) of these regulations and that Self-Employed Individual is entitled to or otherwise regularly receives a periodic distribution or draw from the Employer, the Self-Employed Individual shall remit the Fee to the Employer as though the Self-Employed Individual were an Employee and the Employer shall collect and remit the Fee from each such Self-Employed Individual along with all amounts withheld from Employees in accordance with these regulations.

(e) *Failure to Withhold or Remit.* An Employer required to withhold the Fee that fails to withhold the Fee with respect to any period with respect to any Employee shall be personally liable for the Fee and all interest and penalties accrued thereon. An Employer that withholds the Fee with respect to any period with respect to any Employee that fails to remit the Fee to the City Collector when due shall be personally liable for the Fee and all interest and penalties accrued thereon. An Employer that receives the Fee from a Self-Employed Individual in accordance with Section 2(d) and that fails to remit the Fee to the City Collector when due shall be personally liable for the Fee and all interest and penalties accrued thereon.

(f) *Self-Employed Individuals; Remittance With Separate Form.* If a Self-Employed Individual to whom the Fee applies for any reason fails to remit the Fee to an Employer in accordance with Section 2(d) of these regulations, then the Self-Employed Individual shall directly remit the Fee to the City Collector on or before the due date.

### **§ 3 Form to Accompany Remittance.**

Each remittance to the City Collector shall be accompanied by a Remittance Form (Form CSF-2, attached hereto) with respect to the applicable reporting period. A Remittance Form shall be fully completed and legible and shall be signed by the Employer or Self-Employed Individual as the case may be, where indicated. Failure to file a complete, legible and signed Remittance Form with a remittance renders a remittance incomplete and the remittance shall be deemed not to be made for purposes of §2-741 of the Code until the appropriate Remittance Form is filed.

#### **§ 4 Reporting Period; Due Dates.**

Each calendar quarter ending March 31, June 30, September 30 and December 31, respectively after January 1, 2004, shall constitute a separate reporting period. All Fees withheld and received by an Employer and all Fees accrued with respect to a Self-Employed Individual, accompanied by the appropriate Remittance Form, shall be delivered to the City Collector on or before the expiration of one month from the end of the quarter in which they accrue.

#### **§ 5 Records and Worksheets.**

Every Employer required to remit a Fee for a reporting period shall maintain each of the records set forth in this Section for three years after the Remittance Form is filed with respect to a particular reporting period. Upon request, the Employer shall promptly provide copies of these records to the City Collector or make the records available for reasonable inspection at an accessible location within the City. The Employer Worksheet, Prior Payment Form and employee information described in this Section are not to be submitted to the City Collector unless specifically requested.

(a) *Employer Worksheet.* Every Employer shall complete, retain and make readily available a separate Employer Worksheet (Form CSF-3, attached hereto) with respect to each reporting period signed by the Employer or the individual authorized by the Employer preparing the worksheet that corresponds to the Remittance Form filed with respect to the reporting period.

(b) *Prior Payment Form.* Every Employer shall retain and make readily available a separate and fully executed Prior Payment Form with respect to each Employee if such Prior Payment Form affects the amount remitted during the reporting period, together with any notice of the City Collector relating to a disallowance of any such Prior Payment Form.

(c) *Employee Information.* Each Employer shall compile and retain the following information with respect to each Employee Employed by the Employer during the reporting period: number of full-time/part-time employees; the name, hire date, termination date (if appropriate), address and social security number or identification number of each Employee subject to the Fee during the reporting period.

#### **§ 6 Refund Claims.**

All refund claims shall be on the Refund Claim Form (Form CSF-4, attached hereto). The claim must be filed within 30 days after the fee is paid to the City Collector by the Employer. However, if the Employer remits the fee prior to the due date, then the claim must be filed no later than 30 days after the due date of the remittance. The time period for filing refund claims is strictly enforced and cannot be waived.

**§ 7 Privacy Act Statement.**

Disclosure of a Social Security Number (SSN) to the City of Charleston is voluntary. If you do not wish to disclose your SSN, you may provide an alternative identification number. The City of Charleston solicits this information pursuant to West Virginia Code § 8-13-13 and the Charleston City Code. The City of Charleston will not disclose your SSN or any other personal information you provide to any other entity or party. The City of Charleston requests this information to facilitate the verification of withholding and payment of City Service Fees.

**§ 8 Confidentiality; Retention and Disclosure of Information.**

All Remittance Forms filed by Employers and Self-Employed Individual concerning the Fee and all information, worksheets and forms referenced in Section 5 reviewed or requested by the City are considered to be confidential records. The City retains the right to destroy extraneous information submitted in connection with the Fee that is neither requested nor used for Fee administration purposes. The City reserves the right to disclose or publish information consisting of names and delinquent amounts (or estimates thereof) concerning the Fee after notice of delinquency is sent to the last known address of the delinquent Employer or Self-Employed Individual.

If the Code and these administrative regulations do not answer your questions about the application of the Fee, please submit your questions in writing to the City Collector at the following address: email [citycollector@cityofcharleston.org](mailto:citycollector@cityofcharleston.org) or U.S. mail: City Collector 915 Quarrier Street, Charleston, WV 25301.

**APPENDIX**

**FORMS**

<i>Number</i>	<i>Title</i>
CSF-1	Prior Payment Form
CSF-2	City Service Fee Remittance Form
CSF-3	Employer Worksheet
CSF-4	Refund Claim Form