



## SAFE STREETS AND SAFE COMMUNITY SERVICE FEE FREQUENTLY ASKED QUESTIONS (FAQ'S)

A City of Morgantown Safe Streets and Safe Community Service Fee has been introduced at the City Council Committee of the Whole Meeting of September 29, 2015. The fee is based on the employees working in the City to provide an adequate transportation system and provide police protection to all residents and employees in the

City. Since then there have been a lot of questions regarding the Service Fee. This page will provide the answers to many of the questions that have already been asked.

### Q. WHO IS REQUIRED TO FILE?

A. All full-time and part-time employees who regularly report to work at a physical location, or work from home within the City of Morgantown. Employers will deduct the fee from their employees pay, and remit it on their behalf. Self-employed individuals will remit the fee on their own.

### Q. HOW WILL THE MONEY BE USED THAT IS GENERATED BY THE SERVICE FEE?

A. The Safe Street and Safe Community Service Fee will generate funding to accomplish two goals: 1) Improve the resurfacing, cleaning, maintenance and winter treatment of the City Streets by expanding the annual street resurfacing program by over 1 million dollars and getting additional public works vehicles and equipment (plows, sweepers, ...) to maintain the streets. It will also allow us to add a couple more public works employees to expand the service level throughout the City. 2) Improve police protection throughout the City by hiring additional Police Officers that are on each shift, allowing more focus on areas such as downtown, neighborhoods, and providing better community policing strategies; along with providing additional equipment for police officers.

### Q. HOW WILL THE PUBLIC BE ABLE TO TRACK THE FUNDS OF THE CITY SERVICE FEE?

A. The revenues from the City Service Fee will be identified in the City Budget each year, and funds will be tracked and reported on the City Web Page throughout the year.

### Q. IF MY COMPANY IS LOCATED IN THE CITY OF MORGANTOWN, BUT I REGULARLY WORK IN THEIR OFFICE OUTSIDE OF THE CITY, DO I PAY?

A. Only employees that report to work at a physical location in the City would have the fee withheld by your employer. Also, the fee is withheld by your employer if your company is headquarter outside of the City, but you report to work in the City

### Q. WHEN ARE CITY SERVICE FEE RETURNS DUE?

A. City Service Fee returns are due within one month following the end of the taxable quarter. Quarterly payments are due in April, July, October and January. They follow the same schedule as B&O Tax returns.

### Q. WHAT ARE THE INTEREST AND PENALTY RATES?

A. The fee, if not paid when due, shall bear interest at the rate of 8% per annum from the date the return is due. The penalty shall be 5% for the first month, or fraction thereof, and 2% of the fee for each succeeding month or fraction thereof.

Q. MY EMPLOYEES ARE NOT PAID WEEKLY. HOW DO I CALCULATE THE CITY SERVICE FEE AMOUNT(S) TO WITHHOLD FROM THEIR PAY?

A. Worksheets will be available to easily calculate the amount(s) to withhold based on a weekly, bi-weekly, monthly, or bi-monthly pay.

Q. WHAT IF I WORK TWO JOBS WITHIN THE CITY? DO I HAVE TO PAY THE FEE TWICE?

A. No. Simply complete a "CSF-Additional Employment Form" and give it to your second employer. Once this form is received by your second employer, they are no longer required to withhold the fee.

Q. ARE NON-PROFIT ENTITIES, RELIGIOUS ORGANIZATIONS, OR OTHER BUSINESSES THAT ARE EXEMPT FROM BUSINESS & OCCUPATION TAX REQUIRED TO DEDUCT THE FEE FROM THEIR EMPLOYEES?

A. Yes. All businesses and self-employed individuals working in the City of Morgantown are required to withhold and remit the fee.

Q. RATHER THAN DEDUCTING THE FEE FROM MY PAY, CAN MY EMPLOYER PAY THE FEE FOR ME?

A. There is no provision in the City of Morgantown code prohibiting your employer from paying the fee for you; however, it may be considered taxable income for federal and state tax purposes. Employers should consult their tax advisor for more information.

Q. CAN I GET A REFUND IF MY EMPLOYER DEDUCTED THE FEE IN ERROR?

A. Yes. If your employer has withheld the City Service Fee, but has not yet remitted the fee for the particular quarter, you will need to request the refund from your employer. If your employer has already remitted the fee for the particular quarter, simply complete a "Refund Claim Form" and remit it to the Office of City Finance Director. This form must be received by our office within thirty (30) days following the receipt of payment from your employer. Otherwise, you will have to seek a refund from your employer.

Q. CAN I PAY THE FEE YEARLY?

A. No. Unfortunately, our tax, fee, and revenue system will not permit us to handle annual payments of the fee at this time.

Q. ARE THERE A MINIMUM NUMBER OF HOURS YOU HAVE TO WORK IN ORDER TO BE REQUIRED TO PAY THE FEE?

A. No. All part-time employees are required to pay the fee.

Q. DOES AN EMPLOYEE HAVE TO PAY THE FEE IF THEY ARE ON PAID LEAVE, VACATION, PAID SICK LEAVE, PAID LEAVE OF ANY KIND, OR OUT OF TOWN ON BUSINESS?

A. Yes. The fee continues to apply with respect to an employee who, prior to the paid out of office time, was responsible for the fee.

Q. I DON'T DRIVE ON CITY STREETS, WHY SHOULD I PAY?

A. Employees expect the same level of police protection, as residents, to keep you safe while you work in the City. Because your employer is located in the City, it would be hard to enforce who does or does not drive on City Streets at all times.