

CITY OF WEIRTON  
MUNICIPAL SERVICE FEE ORDINANCE  
ADMINISTRATIVE REGULATIONS

1.0 Employer Responsibility

1.1 The burden for payment of the Municipal Service Fee under Ordinance No. 1417 is imposed on the employee who benefits from the Municipal services as defined in Ordinance No. 1417 provided from the City of Weirton. Employers of employees working in the City of Weirton conducting business in the City of Weirton are required to collect and remit the fee and maintain records as provided in these regulations on behalf of their employees who are subject to the Municipal Service Fee imposed by Ordinance No. 1417.

1.2 Each employer and/or self-employed individual who employs one or more persons full or part-time for at least thirty (30) days per calendar year within the City of Weirton shall on behalf of the employee deduct from the compensation of the employee at the time the payment of compensation is due the employee, the amount of the weekly service fee provided in Ordinance No. 1417, two dollars (\$2.00) per calendar week. Allowing for those situations where employees are paid other than weekly, it is appropriate for the employer to deduct from the compensation of their employees four dollars and thirty-three cents (\$4.33) if paid twice a month, four dollars (\$4.00) if paid every other week, and eight dollars and sixty-six cents (\$8.66) if paid monthly.

1.3 The employer and/or self-employed individual shall report to the Director of Finance for quarterly periods beginning July 1, 2004. The report shall be filed with the Finance Department within thirty (30) days of the end of the reporting quarter. Fees not received within thirty (30) days of said due date shall be considered delinquent. There shall be added to each delinquent account a penalty of five percent (5%) of the balance thereof on the thirty-first (31) day after the reporting period ends. Thereafter, a penalty of two percent (2%) shall be added to the total outstanding balance at the end of each quarter. At the time of filing, the employer shall make the payment of the amounts withheld on behalf of each employee pertaining to the quarterly period. The penalties are assessed against the employer.

1.4 The forms to be used in the reports required above shall be prepared by the Director of Finance and made available to the employers within the City of Weirton at the Finance Department. At the discretion of the Director of Finance, the forms may be mailed to employers. Failure to receive the forms shall not in any way reduce the liability of the employer under provisions of Ordinance No. 1417 to report and remit the Municipal Service Fee.

1.5 All employers with employees employed within the City of Weirton shall maintain a full and complete typed record of the names, Social Security numbers, addresses, weeks worked, hire and termination dates, and full or part-time status of all employees who work within the City of Weirton for any period of time during the preceding quarter, coinciding with the remittance for that quarter.

1.6 Each employer with employees within the City of Weirton shall annually by June 30 of each year submit to the Director of Finance the records as shown in regulation 1.5. Section VI of

Ordinance No. 1417 gives the Finance Director or his/her designee the power to examine or cause to be examined any books, papers, records, memoranda, documents, and any other payroll data and information.

1.7 For employees that work more than one job, it is only required for one employer to withhold the Municipal Service Fee. The employee may choose which employer withholds the fee. The employee's pay stub will be proof to the other employers that the fee is being withheld so as not to withhold the fee from more than one employer.

1.8 It is the employers' responsibility to notify their employees that this payroll deduction is required and will be made beginning July 1, 2004, and will continue each pay thereafter as the law remains in effect. The employer may refer them to the City to answer questions pertaining to the law.

## 2.0 Remittance of Underpayment

2.1 Each employer with employees within the City of Weirton who is notified of or discovers an underpayment of the Municipal Service Fee will correct the previously submitted returns which show the underpayment and shall submit to the Director of Finance in full any underpayment within ten (10) days of discovery or notification of underpayment along with any penalty and interest due as provided in Ordinance No. 1417 or administrative regulation 1.3

## 3.0 Liability of Employers Who Fail to Comply

3.1 Any employer and/or self-employed individual who fails to withhold the Municipal Service Fee required by Ordinance 1417 or these administrative regulations for employees and/or shall fail to furnish the forms and records required under these regulations shall be subject to a fine of not more than one hundred dollars (\$100) for each occurrence.

3.2 Any corporate officer, employer, and/or self-employed individual with employees within the City of Weirton who shall willingly fail or refuse to file forms required under these regulations or attempt in any manner to evade or defeat the payment of the Municipal Service Fee required under Ordinance No. 1417 or these administrative regulations, shall be subject to a fine of not more than one hundred dollars (\$100) for each occurrence.

3.3 Any employer and/or self-employed individual who shall withhold the Municipal Service Fee required by Ordinance No. 1417 or these administrative regulations from employees and fail to remit said Municipal Service Fee to the Director of Finance shall be subject to a fine of not more than one hundred dollars (\$100) for each occurrence in addition to any other penalties prescribed by law.

3.4 The City Attorney has the power to institute appropriate legal proceedings in the corporate name of the City.

## 4.0 Late Remittance

4.1 The Director of Finance shall have the authority to resolve Municipal Service Fee controversies to the extent of waiving a penalty where it is shown to the satisfaction of the Director

of Finance that failure to file or pay in a timely fashion is due to reasonable cause and not willful neglect. The Director of Finance has no authority to waive any Municipal Service Fee due or payable. No waiver of penalty shall be allowed due to failure of the employer to secure the necessary forms. Further, ignorance of the law shall not be grounds for waiver of penalty.