



The City of Morgantown

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Finance Department

To All Employers:

The City of Morgantown passed the Safe Streets and Safe Communities Municipal Service Fee by City Ordinance on October 20, 2015. This fee went into effect on January 1, 2016, and we are sending this letter in order to provide information concerning the withholding and remittance requirements for the fee.

- The Municipal Service Fee is to be paid by all full-time and part-time employees who report to work at a physical location or work from home within the City of Morgantown. Self-employed individuals are also required to pay the fee.
- The fee is to be withheld by the Employer and remitted to the City each quarter. The Employer is required to maintain any supporting documentation for a period of seven years.
- The City of Morgantown will mail a remittance form (Form MSF-1) to employers on a quarterly basis. If no form is received, or additional forms are needed, please contact us at (304) 284-7417. Electronic versions are available on the City's web page under the Finance Department.
- 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 and pay the Service Fee to the City of Morgantown. Anyone who works on a contract basis and receives a 1099 form will be considered self-employed.
- The Service Fee is \$3.00 per calendar week per employee. The Employer is to remit the fee within 30 days after the quarter ends.
- An Employer Worksheet (Form MSF-2) is provided in this mailing as an example of calculations you will need to perform and as a record of your submission to the City of Morgantown. This form must be signed and retained by the Employer.
- All payments must be accompanied by a completed remittance form (Form MSF-1), which indicates the Employer Name, Account Number, Quarter End Date, and Total Paid. If you have changes, please note them on the form and return it to the City of Morgantown at the address above.
- Employees who are employed at more than one job within the City of Morgantown are not required to pay the fee twice. A Prior Payment Form (Form MSF-3) can be found on the City's website under the Finance Department.

Should you have any questions, please contact the Finance Department at (304) 284-7417.

Sincerely,

Nicki Tennant
Fire Service Fee/Municipal Service Fee Clerk