



Finance Department

The City of Morgantown

389 Spruce Street
Morgantown, WV 26505
(304) 225-3597

llivengood@morgantownwv.gov

November 24, 2015

To All Employers:

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

- The Service Fee is to be paid by 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. 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) 225-3597. Electronic versions are available on the City's web page.
- 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 in which that employee works at least 1 hour. The Employer is to remit the fee within 30 days after the quarter ends. (**Please note: The first "quarter" will consist of the period January 1 – March 31 with payment being due by May 2nd – because April 30th is a Saturday.)
- The Employer must withhold the Service Fee from the employee paycheck based on one of the following Basis of Computation Methods:
 - Weekly - \$3.00 / Bi-weekly - \$6.00 / Semi-monthly - \$6.50 / Monthly - \$13.00
- 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. A sample of this form is included for your review. Please verify the following information: mailing address, physical address, preparer, and contact phone number. 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) has been provided. Please provide copies to Employees who inquire about paying the fee twice.

Thank you for your patience and understanding as we implement the new fee. Should you have any questions or comments, please feel free to contact the Finance Department at (304) 225-3597.

Sincerely,

City of Morgantown



MUNICIPAL SERVICE FEE CITY OF MORGANTOWN, WV

389 SPRUCE STREET
MORGANTOWN, WV 26505
Phone: (304)225-3597 Fax: (304)284-7424
www.morgantownwv.gov
Email: llivengood@morgantownwv.gov

THIS SECTION MUST BE COMPLETED

ACCOUNT #: _____ FEE QUARTER: _____
Business Name: _____
Mailing Address: _____

CITY OF MORGANTOWN, WV
MUNICIPAL SERVICE FEE
MORGANTOWN FINANCE DEPARTMENT

MSF REMITTANCE FORM

Form **MSF-1**
(11/15)

See instructions on the
reverse side of this form ►

Number of Employees in Morgantown: _____
Number of Self-Employed in Morgantown: _____
Total Number of Workers in the City: _____
Total Number of Waivers provided by employees: _____

Amount of City Service Fee
Required to be Remitted
This Period: \$ _____

Physical Location of Business in Morgantown, WV: _____
Contact Phone Number of Preparer: _____
Contact Email Address of Preparer: _____

PLEASE CHECK BOX IF ADDRESS HAS CHANGED.

UNDER PENALTIES OF PERJURY, I DECLARE
THAT I HAVE EXAMINED THIS RETURN AND
TO THE BEST OF MY KNOWLEDGE AND
BELIEF, IT IS TRUE, CORRECT AND
COMPLETE.

TYPE OR PRINT NAME AND TITLE OF PREPARER

X
PREPARER SIGNATURE AND DATE

MSF Instructions for Employer and Self-Employed Remittance Form

1. Complete, sign and date this return. **Failure to complete this form in its entirety and/or enclose your remittance will result in your return being returned to you.**
2. It must be accompanied by the required remittance no later than the last day of the month succeeding the close of each calendar quarter.
3. Employers must use this form to remit amounts withheld from employees and amounts received from certain self-employed persons who are members or partners of the Employer. Self-employed persons who are not members or partners of an Employer must use this form to remit the amount of **City Service Fee** due.
4. The amount of fee required to be remitted shall be \$3.00 times the number of calendar weeks ending in such calendar quarter during which the self-employed and/or employee worked in the City of Morgantown as a sole proprietor, member of a firm or as an employee. For example, if the self-employed individual/member/employee works the entire quarter the amount due shall be \$39.00.
5. If your name and/or address printed on the form is incorrect, please mark through the incorrect information and write the correct information in the open space.
6. **Employers must retain Worksheet Form MSF-2 that corresponds to this return.**
7. If your return is received after the due date, you will be sent a letter for penalty and interest due.
8. Please make checks payable to: City of Morgantown
9. Mail payments and/or correspondence to: City Finance Department, 389 Spruce Street, Morgantown, WV 26505
10. For further information, please contact the Finance Department at (304)225-3597.

Our office is open daily, Monday through Friday from 7:00 a.m. to 5:00 p.m., except holidays.

Please note that only this remittance form will be accepted. Any change or modification to this form will also result in your return being returned to you.

Period Ended	Due Date	Number of Employees and Self Employed Persons Included		
Employer Name		Employer's Tax Identification Number		
Mailing Address (number and street)		Phone Number		
City, State, and Zip Code				
Basis of Computation (choose one)	Weekly <input type="checkbox"/> \$3.00	Bi-Weekly <input type="checkbox"/> \$6.00	Semi-Monthly <input type="checkbox"/> \$6.50	Monthly <input type="checkbox"/> \$13.00

	A	B	C	D	
	Pay Period or Week Ending Date	Number of Employees in Morgantown	Number of Self-Employed in Morgantown	Number of Waivers provided by Employees	Total
a					
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
X	TOTAL				

By signing below, I attest I have prepared this Employer Worksheet (MSF-3), and it is true and accurate to the best of my ability. I also understand this form is to be retained by the Employer.

Type or Print Name and Title of Preparer	Preparer Signature and Date
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Instructions for Employer Worksheet

This form must be completed based on the Basis of Computation method above chosen by the Employer disclosed on the worksheet. The dates entered in lines "a" through "m", Column A shall be the ending dates for each weekly, bi-weekly, semi-monthly, or monthly pay period, depending on the period used and elected by the Employer, throughout the entire reporting period. The total in line X, Column D is multiplied by the appropriate rate (depending upon the Basis of Computation withholding method) to determine the total Municipal Service Fee to be remitted for the reporting period.

This form must be signed and retained by the Employer. For additional information please contact the Finance Department at (304)225-3597 or email to llivengood@morgantownwv.gov.

Instructions for Prior Payment Form

CITY OF MORGANTOWN, WV.
Municipal Service Fee
Morgantown Finance Department

Prior Payment Form

Form **MSF-3**

▶ See instructions below.
Please type or print legibly.

If you are presently employed at more than one job in the City of Morgantown, and the City Service Fee is currently being withheld by more than one employer, simply complete this form and give it to your second employer (Employer #2). **Section 1** – This section is to be completed by the employee. **Section 2** – This section is to be completed by the employee. **Section 3** – This section is to be completed by your first employer (Employer #1). **Section 4** – This section is to be completed by an authorized representative of your first employer (Employer #1). After this form has been completed in its entirety, it should be given to your second employer (Employer #2), and retained by them. After your second employer receives this form, they are no longer required to withhold the fee. **This form should not be sent to the Finance Department**

1. Enter Employee Information.

Full Name	Employee's Identification Number or last 4 of SS#
Mailing Address (number and street)	Phone Number
City, state and ZIP code	

2. Employee Statement:

By signing below, I certify that I am presently employed at more than one job in the City of Morgantown, and the City Service Fee is currently being withheld by more than one of my employers. I do hereby request that my employer in possession of this form, my second employer (Employer #2), stop withholding the City Service Fee because my first employer (Employer #1) is also withholding the fee. I agree to notify my second employer (Employer #2) immediately should the foregoing statement no longer apply for any reason, including change of employment, location of employment, or any other reason. Under penalty of perjury, I attest the subsequent statement is true, accurate, and complete to the best of my knowledge.

Employee's Signature	Date Signed
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3. Enter Employer #1 Information.

Name of Business	Employer's Tax Identification Number
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4. Employer Acknowledgement: (This section to be completed by Employer #1)

By signing below, I certify that I am duly authorized and designated by Employer #1 in Section 3 above to review and confirm this form, and that I am reasonably familiar with the employee listed in Section 1 above. I have no reason to believe that any statement made in this form is untrue or misleading in any respect.

Type or Print Name of Employer Representative, Title	Employer Representative Signature	Date
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Refund Claim Form

Form **MSF-4**

► See instructions below.

(11/2015)

Please type or print legibly.

1. Enter Employee Information.

Full Name	Employee's Identification Number
Mailing Address (number and street)	Phone Number
City, state and ZIP code	

2. Enter Claim Information.

Employer Name and Identification Number	
Amount of Refund Claimed (cannot exceed \$39.00)	
State all reasons for claim (attach copy of pay stub(s) reflecting fee withheld from pay during period)	

3. Employee Statement:

I hereby request a refund of amounts of the fee withheld as specified. I consent to the City of Morgantown Finance Department's verification of information in this form by contacting the Employer named herein or otherwise. Under penalties of perjury, I declare that the foregoing statement is true, correct and complete to the best of my knowledge.

Employee's signature	Date signed
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Instructions for Prior Payment Form

Use this form only if the Employee is claiming a good faith refund of amounts withheld and paid over by the Employer identified. A copy of a pay stub reflecting withholding by the Employer must accompany this form. This form must be filed within 30 days after the fee is paid over to the City of Morgantown Finance Department by the Employer that withheld the fee from the Employee. If the Employer remits the fee prior to the due date, then the form must be filed within 30 days after the due date of the remittance. Misuse of this form is prohibited. The Employee must state all reasons supporting the claim in the space indicated (or in an attached sheet) and a copy of all relevant pay stubs must accompany the form. All refund claims shall be timely mailed to the City of Morgantown, Finance Department, 389 Spruce Street, Morgantown, WV 26505. For further information, please contact the Finance Department at (304)225-3597.



The City of Morgantown

Finance Department

389 Spruce Street

Morgantown, WV 26505

(304) 225-3597

llivengood@morgantownwv.gov

The following documents will need to be kept over a period of seven years as supporting documentation for the municipal service fee.

- 1. Payroll registers**
- 2. Employer Worksheet MSF-2**
- 3. Prior Payment Form MSF-3**
- 4. Refund Claim Form MSF-4**