

## **Important Information for ALL EMPLOYEES about the City of Fairmont Street Maintenance Charge/User Fee (deducted from your paycheck) starting AUGUST 1, 2011**

Please be reminded that the City of Fairmont recently enacted legislation authorizing a Non-Resident Employee Street Maintenance and Improvement Charge, to be collected for the purpose of paving city streets. The charge became effective for weeks worked ON OR AFTER AUGUST 1, 2011.

**The charge to each employee is \$2.00 per week, IF THE EMPLOYEE IS NOT A RESIDENT OF THE CITY BUT WORKS WITHIN THE CITY LIMITS. This results in a \$4.33 deduction from each semi-monthly check, or \$8.67 per month.**

Please note that this is not a charge or deduction for Fairmont State or Pierpont, but for the City of Fairmont. Our institutions will not receive any of these monies. It is, however, the EMPLOYER's responsibility, per State law, to collect this fee via payroll withholding. Accordingly, those Fairmont State University and Pierpont Community & Technical College employees who are NOT residents of the City of Fairmont have had this charge deducted from their paychecks, beginning with the August 16<sup>th</sup> paycheck for current-paid employees, and with the August 31<sup>st</sup> paycheck for employees paid in arrears.

**IMPORTANT!!** There are exemptions from paycheck withholding in certain circumstances. This notice is to remind you to review your paycheck stubs against the information on exemptions provided below. Please read the following chart carefully to determine if you are exempt, and which exemption you may claim. If you wish to claim exemption from payroll withholding for any of the following, it is YOUR RESPONSIBILITY to complete the appropriate exemption form. The required forms can be found on the City of Fairmont website at [http://www.fairmontwv.gov/index.php?option=com\\_content&task=view&id=49&Itemid=5](http://www.fairmontwv.gov/index.php?option=com_content&task=view&id=49&Itemid=5).

*√ Completed exemption forms and the required documentation must be submitted to Payroll in the HR Office (324 Hardway) immediately, or the fee will be withheld from your pay and will continue to be withheld.*

*√ Questions about how the service charge/fee will be used should be addressed to the City of Fairmont at 304.366.6211.*

*√ Once fees are forwarded to the City of Fairmont, employees will need to request any refunds directly from the City, not Fairmont State or Pierpont.*

## POSSIBLE EXEMPTIONS FROM WITHHOLDING:

Use City of Fairmont **Form SMC-05** if you can claim exemption under any of the following:

**1 Employees who are NON-RESIDENTS of the City of Fairmont, but who already pay a user fee to another municipality based on non-resident employment in that other municipality:**

To be exempt from payroll withholding, complete attached SMC-05, "Street Maintenance Charge, Exemption Claim Form." Use check box 1 under (2) "Exemption Claimed." You must provide a copy of documentation of your payment to another municipality. A copy of your pay stub showing the deduction will likely suffice.

**2 Employees (including STUDENTS) who are RESIDENTS of the City of Fairmont who pay garbage service fees to the City:**

**EMPLOYEES:** Your fee will be included in your regular bills from the City (billed at \$8.00 per month). To be exempt from payroll withholding, complete attached SMC-05, "Street Maintenance Charge, Exemption Claim Form." Use check box 2 under (2) "Exemption Claimed." You must provide a copy of documentation of your residency in the City. A copy of your most recent water bill showing the garbage service fee will suffice.

**STUDENTS:** Your fee is included in the services you pay for as part of your rental agreement in Student Housing. Complete the exemption form, item 2, and submit a copy of your rental agreement to the Payroll office. If you rent elsewhere in the City and pay a City service bill or your rent includes payment for City services, you may qualify for this exemption, too.

**3 Employees who are BUSINESS OWNERS in (but not necessarily residents of) the City of Fairmont who pay garbage service fees to the City for their businesses:**

To be exempt from payroll withholding, complete attached SMC-05, "Street Maintenance Charge, Exemption Claim Form." Use check box 3 under (2) "Exemption Claimed." You must provide a copy of appropriate documentation of your business ownership in or payments for services to the City. A copy of your most recent water bill showing the garbage service fee will suffice.

**4 Employees who are NON-RESIDENTS of the City of Fairmont, employed by Fairmont State University or Pierpont Community & Technical College, but whose work location is OUTSIDE of the City (this includes employees at Caperton Center and Robert C. Byrd Aerospace Center):**

To be exempt from payroll withholding, complete attached SMC-05, "Street Maintenance Charge, Exemption Claim Form." Use check box 4 under (2) "Exemption Claimed." You must work exclusively outside of the City limits. (Occasional visits to the main campus are acceptable, but your main work location to which you report daily must be outside of the City.) Submit your exemption form to Payroll, noting your work location by the check box.

Use City of Fairmont **Form SMC-04** if you can claim exemption under the following:

**1 Employees who are NON-RESIDENTS of the City of Fairmont, but who have a second (supplemental) job at Fairmont State or Pierpont, or who have a second job elsewhere in the City of Fairmont:**

Non-resident employees are to be charged only ONCE for the fee; so if you have two jobs within the City of Fairmont, it is your responsibility to determine from which of those jobs' paychecks you wish the fee to be withheld. For any supplemental jobs at either Fairmont State or Pierpont to be exempt from withholding, complete attached SMC-04, "Street Maintenance Charge, Prior Payment Form." Use item #2, "Employer Information," to note your supplemental job. If you have a second job with another local employer, use the same SMC-05 form and note which employer you designate to deduct your fee. You must provide the second employer's EIN number (federal employer identification number) on the form, or we cannot accept the form. [Note: The City has advised that they will audit employer records to ensure that all non-resident employees are paying the fee as appropriate.] *Please note that if you wish to claim your exemption from either FSU or Pierpont, the institutions' EIN is 55-6000778.*