



CITY SERVICE FEE OVERVIEW

The City of Wheeling imposes a two dollar (\$2.00) per week City Service Fee (“CSF”) upon all full-time employees, part-time employees, and self-employed individuals who regularly report to work at a physical location or work from home within the City of Wheeling. Employers are required to withhold \$2.00 per week from each employee's pay. Withheld fees are remitted quarterly to the City Finance Department. Self-employed individuals are responsible for remitting their own fees. CSF payments not received within one month following the end of the calendar quarter will be subject to penalties.

If you work multiple jobs in Wheeling, and the fee is being deducted by more than one employer, complete a *Prior Payment Form* (CSF-1). Fill out areas one (1) and two (2) and sign area three (3). Your primary employer must sign area four (4). Once the form is completed, it should then be given to your secondary employer(s) and retained by them. ***THE PRIOR PAYMENT FORM SHOULD NOT BE SENT TO THE CITY FINANCE DEPARTMENT.***

If the fee is withheld from your pay in error, complete a *Refund Claim Form* (CSF-4), attach a copy of your pay stub or other employer-provided documentation showing the fee was deducted in error, and return the form to the City Finance Department. This form must be received within thirty (30) days following the receipt of payment from your employer.

Businesses exempt from Wheeling Business & Occupation Tax, but that maintain offices / locations in Wheeling, are required to withhold the fee from employees.