

CITY SERVICE FEE OVERVIEW

The City of Charleston imposes a three dollar (\$3.00) per week City Service Fee (“CSF”) upon all full-time/part-time employees and self-employed individuals who regularly report to work at a physical location or work from home within the City of Charleston. Employers are required to withhold \$3.00 per week from their employees’ pay. The fee is then remitted quarterly to the Office of the City Collector. Self-employed individuals will remit the fee quarterly or annually with the approval of the City Collector. CSF payments not postmarked within one month following the end of the reporting period will be subject to penalties and interest.

If you work two jobs in Charleston, and the fee is being deducted by both of your employers, simply 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 and retained by them. ***THE PRIOR PAYMENT FORM SHOULD NOT BE SENT TO THE OFFICE OF CITY COLLECTOR.***

If the fee was withheld from your pay in error, simply complete a *Refund Claim Form* (CSF-3), attach a copy of your pay stub from each employer or some other documentation showing the fee was deducted by mistake, and return to the Office of the City the Collector. This form must be received within three (3) years following the receipt of payment from your employer.

If your business is exempt from our Municipal Business & Occupation Tax, but maintains an office/location in Charleston, you are still required to withhold the fee from your employees.