

Q: I AM A REMOTE WORKER, WORKING FROM MY HOME, DO I HAVE TO PAY THE FEE?

If the employee has been **permanently** assigned to a home office, the following applies:

1. Someone assigned to work from home in Charleston for a Charleston employer?

Yes, the employer should withhold and remit the user fee.

2. Someone assigned to work from home in Charleston for an employer outside of Charleston?

Yes, the employer should withhold and remit the user fee.

3. Someone assigned to work from home outside of Charleston for an employer whose office is in Charleston?

No, the employer should not withhold the user fee.

Employees who are working from home in Charleston who are employed at a location within the City and have not been permanently assigned to an outside location should remit the user fee because the business location continues to receive the benefits of city services.

LEGAL AUTHORITY:

Pursuant to W. Va. Code § 8-13-13, every municipality has the plenary power and authority to provide by ordinance for the installation, continuance, maintenance or improvement of certain services, to make reasonable regulations with respect thereto, and to impose by ordinance upon the users of such services reasonable rates, fees and charges to be collected in the manner prescribed in the ordinance. Charleston's user fee is imposed for installation, continuance, maintenance and improvement of many services including but not limited to police protection and traffic and street maintenance that are received by the employer location. The language of Municipal Code § 2-735 states that "*Employee shall mean any individual who is employed at or physically reports to one or more locations within the city and is on the payroll of an employer, on a full-time or part-time basis, in exchange for salary, wages or other compensation.*" *Employer* shall mean any person, partnership, limited partnership, limited liability company, association (unincorporated or otherwise), corporation, institution, trust, governmental body or unit or agency, or any other entity (whether its principal activity is for-profit or not-for-profit) situated, doing business, or conducting its principal activity in the city and who employs an employee. To be employed refers to employees working for an employer so as to be subject to any federal or state employment or wage withholding requirement and self-employed individuals working as a sole proprietor or member of a firm so as to be subject to self-employment tax. An employee shall be considered employed so long as the employee remains on the current payroll of an employer deriving compensation and the employee has not been permanently assigned to an office or place of business outside the city.