

SECTION 3. Collection Through Employers.

A. Each employer shall register with the tax collector, the employer's name, address, and other information the tax collector may require, within fifteen (15) days after the effective date of this Ordinance or within fifteen (15) days after first becoming an employer.

B. For each taxpayer employed for any length of time after the effective date of this Ordinance and on or before March 31 of the current tax year, each employer shall deduct the tax from compensation payable to the taxpayer and pay to said tax collector the full amount of taxes deducted on or before April 30 of the current tax year. For each taxpayer for whom no prior deduction has been made who is employed after the effective date of this Ordinance and in any of the three (3) month period ending June 30, September 30, and December 31 of the current tax year, each employer shall deduct the tax from compensation payable to the taxpayer and pay said tax collector the full amount of all taxes deducted on or before July 31 or October 31 of the current tax year, or January 31 of the following year, respectively.

C. Each employer is hereby authorized to deduct the tax, as provided in Section Two (2), above, from each employee in his/her/its employ, whether said employee is paid by salary, wages, or commission and whether or not such services are performed within the Township of Wayne.

D. Any employer who discontinues business or ceases operation before December 31 of any year during which this tax is in effect shall pay any taxes due under this Ordinance, within fifteen (15) days after discontinuing business or ceasing operations.

E. The failure of any employer to deduct the tax shall not relieve the employee from the duty to pay the tax. Any employer who fails to deduct the tax as required by this Section or who fails to pay such tax to the tax collector shall be liable for such tax in full as though the tax had originally been levied against such employer.

F. As to employees who present official receipts evidencing prior payment of the tax imposed hereby either directly or by collection through employers, the employer shall not deduct the tax but shall maintain adequate records concerning such employees.