

### Pre-Construction Packet

The City of Waverly imposes a local tax of 1.0% on all income earned within the city. The tax levied on both the net income of the business earned in the City of Waverly and on the wages, salaries and other forms of compensation earned by employees of the company in the City of Waverly.

If you have not established accounts with us for the purpose of filing the required business and withholding tax returns, please complete the business questionnaire (Request for Municipal Income Tax Account) and visit our New Employer Packet section of the website.

In addition to fulfilling its own tax obligations to the City, the general contractor also has the responsibility of notify its subcontractors of Waverly income tax. Completion of General Contractor and Subcontractor Identification form satisfies, to some extent, the general contractor's responsibility in the regard. It is your responsibility to provide updated information when new subcontractors are added.

The general contractor states by signing contracts for city-funded projects, that he and his subcontractors are in compliance with city tax codes. We strongly recommend that you obtain from each of your subcontractors a letter of Good Standing, Please review the Important Notice to General Contractors for future information.

Should there be any questions, please contact our office at (740) 947-8177.