

REGULATION 4 - 4

STATUS AND LIABILITY OF EMPLOYERS

Every employer is deemed to be a trustee for the benefit of the City of Tiffin in deducting and withholding the tax required under the Ordinance to be deducted and withheld, and the funds so collected are deemed to be trust funds.

Every employer required to deduct and withhold the tax at the source is liable directly to the City of Tiffin for the payment of such tax, whether actually collected by such employer or not.