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2013 FORM 11 INSTRUCTIONS

Employer's Municipal Tax Withholding Booklet

Easy Access to Withholding Tax Forms and Help:

Internet: Access the RITA website at www.ritaohio.com to eFile your Form 11 Withholding Statement free of charge, make payments, download paper forms, and research frequently asked questions. We encourage you to file your Form 11, including "Zero Wage" Form 11's, using our convenient and easy eFile system.

Phone: If you need additional assistance with the filing of your Form 11, please feel free to call us at one of the following phone numbers: **Cleveland:** 800-860-7482, **Columbus:** 866-721-7482, **Youngstown:** 866-750-7482, or **TDD:** 440-526-5332.

Who is required to file Form 11?

It is the duty of each employer doing business within any RITA municipality(ies) who employs one or more persons on a salary, wage, commission, or other such compensation subject to the income tax ordinance(s) to deduct the tax due each time compensation is paid to an employee. If there are no wages to report, you are required to file a zero return.

What is Taxable?

Earnings subject to municipal income tax include, but are not limited to: Wages, salaries, commissions, and fees (except when paid to independent contractors), bonuses and incentive payments, tips, employer supplemental unemployment pay (sub pay), vacation, holiday, and sick pay (whether paid by recipient's employer or by a third party).

Payments made to an employee by an employer as dismissal or severance pay or under an early retirement incentive plan, or wage continuation plan during periods of disability or sickness are also taxable. These earnings are apportioned in the same ratio as regular wages if the employee works in more than one municipality.

Employee contributions to retirement plans, compensation attributable to a nonqualified deferred compensation plan, or any compensation related to the sale, exchange, or other disposition of stock options or stock purchased under a stock option are not excludable.

Exceptions: Brooklyn, Chardon, and Oberlin exempt stock option income from withholding. Chardon exempts nonqualified deferred compensation described in IRC § 3121 (v)(2)(C).

Compensation attributable to a Section 125 "Cafeteria" plan is not taxable. When calculating tax due, do not include compensation paid to individuals under 18 years of age, except when specified in the **Special Notes** beginning on Page 4.

Amending Form 11: If you have discovered an error on a previously filed Form 11, you are required to make the correction using Form 11A. Keep in mind that a separate form must be filed for each period that is being amended. For example: If you file Form 11 on a monthly basis, you will need to submit a Form 11A for each month. If you file Form 11 on a quarterly basis, you will need to submit a Form 11A for each quarter. **Note:** Overpayments cannot be credited to the next tax year and must be refunded.

Annual Reconciliation is Required: An annual Reconciliation of Income Tax Withheld (Form 17) is required to be filed and will be mailed under separate cover.

Penalty, Interest, and Late Filing: When a form / payment is received after the return's due date, the employer will be subject to penalty and interest charges as required by the local income tax ordinance.

Other Fees:

A fee will be assessed to your account for a dishonored check or a check / electronic debit that cannot be processed. RITA may choose to redeposit your returned item electronically. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law. Electronic filers assume all responsibility for the accuracy of the information submitted and are, therefore, subject to any assessed fees described above for any errors.

Business Changes:

If you have closed your business, you must file final Forms 11 and 17 with W-2's and 1099's. You must also notify RITA in writing under a separate cover letter including a brief explanation, for example: ("Closed business on mm/dd/yy", "Ceased RITA operations on mm/dd/yy", "No employees after mm/dd/yy", or "Merged with another company on mm/dd/yy"). Also include the federal identification number(s), a contact name, and phone number. If you decide at a later date to reopen your RITA location or hire any employees, please call RITA's office and request that your withholding account be re-activated.

Changes to Name, Address, Federal ID, #, or Filing Frequency

If your mailing address, federal identification number, company name, or quarterly / monthly filing requirements have changed from that shown on the preprinted Form 11, complete the enclosed Change Notice Form and return it to RITA as soon as possible.

Specific Instructions for Completing Form 11:

Complete all information requested on Form 11. If the information is preprinted, be sure to check for accuracy and make any necessary corrections.



Estimating monthly / quarterly taxes due is not acceptable and may result in penalty and interest.

Section A:

Enter the total wages subject to workplace tax, the total amount of workplace tax withheld, the total amount of residence tax withheld, and the total amount due and paid. **Note:** Do not report wages for any residence tax withheld.

Section B:

List the municipality(ies), the workplace wages, the workplace tax rate, the workplace tax withheld and / or any residence tax withheld in the boxes provided. **You must indicate a municipal distribution along with each Form 11 filed.** For the current list of RITA municipalities and their tax rates, visit www.ritaohio.com.

Note: Some RITA municipalities have Joint Economic Development Districts (JEDD)'s or Enterprise Zones (E-Zones). Please use caution when indicating withholding for the JEDD's and E-Zone areas. They are separate taxing entities that must have their withholding reported separately. If necessary, please use the following abbreviations for the JEDD's and E-Zone's when completing Section B:

Beachwood East JEDD	BEA E JEDD
Beachwood West JEDD	BEA W JEDD
Brimfield Twp. / City of Tallmadge JEDD	BRIM TALL JEDD
Eaton JEDD	EAT JEDD
Elyria Township / City of Elyria JEDD	ELYRIA JEDD
Harrison Township JEDD	HARRIS JEDD
Macedonia / Northfield Center Twp. JEDD	M NCTR JEDD
Milford JEDD	MILF JEDD
Milford JEDD II	MILF JEDD II
Milford JEDD III	MILF JEDD III
Milford JEDD IV	MILF JEDD IV
Olmsted JEDD	OLMS JEDD
Orange - Chagrin - Highlands JEDD	O C H JEDD
Painesville Concord JEDD	PAINE C JEDD
Perry JEDD	PERRY JEDD
Reminderville / Twinsburg Twp. JEDD	REM T JEDD
Reynoldsburg Enterprise Zone	REY E Z
Youngstown Girard JEDZ	YOU G JEDZ

Make check or money order payable to RITA.

Responsible Party:

The Form 11 must include the signature and title of the responsible party completing the return as well as the date, a phone number, and check number should any questions arise.

SPECIAL NOTES

The following is a list of municipalities that have special filing frequencies and/or due dates. If the withholding municipality is not listed, the following general rule applies: It is required that on or before the last day of each month, the taxes withheld in the previous month be paid and Form 11 filed with RITA. However, if the amount withheld in any one month for a municipality is less than \$100, the employer may defer the filing of Form 11 and the payment of the amount withheld until the last day of the month following the end of the calendar quarter.

Note: If you file your Form 11 electronically, you do not need to file a paper Form 11.

**ADDYSTON, BELPRE,
BLOOMDALE, CAMPBELL,
CARROLL, FREMONT,
GREENHILLS, JERRY CITY,
LEPSIC, MCCLURE, MCDONALD,
NEW WATERFORD, PORTAGE,
POWHATAN POINT, SARDINIA,
SAINT PARIS, SWANTON,
SYCAMORE, TONTOGANY,
WATERVILLE, AND
WINTERSVILLE –**

1. All filings may be made quarterly regardless of the amount withheld – due on or before the last day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

**ANDOVER, ARLINGTON HEIGHTS,
BAL TIC, BALTIMORE, BELLEVUE,
CENTERBURG, CLINTON,
DANVILLE, DENNISON, EAST
PALESTINE, EDISON, FORT
JENNINGS, FREDERICKTOWN,
HASKINS, JOHNSTOWN,
KILLBUCK, LAGRANGE,
LAKEMORE, MIDDLE POINT,
MINERAL CITY, MINGO JUNCTION,
SOUTH CHARLESTON, SUGAR
GROVE, SUGARCREEK,
TORONTO, TREMONT CITY,
UHRICHSVILLE, URBANCREST,
VERMILION, WELLINGTON,
WELLSVILLE, AND WESTON –**

All filings may be made quarterly, regardless of the amount withheld – due on or before the last day of the following month.

**ANTWERP, BEAVERDAM, CECIL,
KIRTLAND, NORTH ROYALTON,
AND WILLOWICK –** If withholding amount per month is equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.

ASHVILLE –

1. If withholding amount per month is: Equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.
2. Students under 21 years of age having a minimum enrollment of 12 hours each semester or each quarter are exempt.

AVON LAKE –

1. If withholding amount for the 1st or 2nd month in the calendar year is \$250 or more, file monthly for the remainder of the year – due on or before the last day of the following month.
2. Taxes must be withheld on employees 16 years of age and older.

**BEACHWOOD, BEACHWOOD
EAST / WEST JEDD'S, EAST
CLEVELAND, PERRY, PERRY
JEDD, AND WOODSTOCK –** If withholding amount in the 1st or 2nd month in the quarter is \$100 or more, file monthly – due on or before the 20th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.

BEDFORD HEIGHTS, FAIRPORT HARBOR, GLENWILLOW, REMINDERVILLE, AND REMINDERVILLE / TWINS. TWP.

JEDD – If withholding amount per month is more than \$250, file monthly - due on or before the 20th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.

BELLE CENTER, CEDARVILLE, JEWETT, AND SHEFFIELD LAKE –

1. All filings may be made quarterly, regardless of the amount withheld – due on or before the last day of the following month.

2. Taxes must be withheld on employees 16 years of age and older.

BETTSVILLE, CIRCLEVILLE, LOCKBOURNE, MOSCOW, AND STRATTON –

If withholding amount per month is more than \$500, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

BLOOMINGDALE – If withholding amount is \$2,400 or more in the previous year or \$200 or more per month in the current year, file monthly – due on or before the 15th day of the following month. Otherwise, file quarterly – due on or before the last day of the following month.

BRIMFIELD / TALLMADGE JEDD AND TALLMADGE –

If withholding amount per month is:

1. More than \$1,000, file semi-monthly – due on or before the 15th day and the last day of the following month.

2. Equal to or greater than \$100, but less than \$1,000, file monthly – due on or before the last day of the following month.

3. Less than \$100, file quarterly – due on or before the last day of the following month.

BROOKLYN – If withholding amount for the 1st or 2nd month in the calendar quarter is \$400 or more, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

BEXLEY, GRANDVIEW HEIGHTS, HILLIARD, LITHOPOLIS, MOUNT STERLING, NEW ALBANY, POWELL, SHAWNEE HILLS, AND THURSTON –

If withholding amount is:

1. \$12,000 or more in a previous calendar year or \$1,000 or more in any month in a preceding quarter, file semi-monthly - due 5 banking days after the 15th and 5 banking days after the end of each month.

2. More than \$1,199, but less than \$12,000 in the prior calendar year or \$100 or more in a previous month, file monthly - due on or before the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.

3. All employers not required to file semi-monthly or monthly, file quarterly - due on or before the last day of the month following the end of each quarter.

Note: Lithopolis – The under 18 rule does not apply. Taxes must be withheld regardless of age.

CAIRO –

1. If withholding amount per month is: \$400 or more, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.

2. All full time college students and retirees are exempt.

CARDINGTON AND MILFORD CENTER –

1. All filings may be made quarterly regardless of the amount withheld – due on or before the last day of the following month.

2. Full time students 18 years of age and under are exempt.

CHARDON –

If withholding amount per month is:

1. Equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.
2. The first \$3,000 earned by resident full time students is exempt.

COMMERCIAL POINT, MILFORD, MILFORD JEDD, MILFORD JEDD II, MILFORD JEDD III, MILFORD JEDD IV, OXFORD, OWENSVILLE, AND PATASKALA –

1. If the withholding amount per month is less than \$300, file quarterly - due on or before the last day of the month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

CORWIN –

If withholding amount per month is:

1. Less than \$1,000, file quarterly – due on or before the last day of the following month.
2. More than \$1,000, file monthly – due on or before the last day of the following month.
3. Taxes must be withheld on employees 16 years of age and older.

FAIRBORN –

1. All filings must be made monthly, regardless of the amount withheld – due on or before the last day of the following month.
2. Taxes must be withheld on employees 16 years of age and older.

GAHANNA –

If withholding amount is:

1. \$12,000 or more in a previous calendar year or \$1,000 or more in any month in a preceding quarter, file semi-monthly - due 3 banking days after the 15th and the last day of each month.
2. More than \$1,199, but less than \$12,000 in the prior calendar year or \$100 or more in a previous month, file monthly - due on or before the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.
3. Employers not required to file semi-monthly or monthly, file quarterly – due on or before the last day of the month following the end of each quarter.

GALENA – Employers doing business on a temporary basis (less than one year) must file monthly - due on or before the 15th day of the following month. All other employers may file quarterly regardless of the amount withheld – due on or before the last day of the following month.

GALION – If withholding amount per month is less than \$300, file quarterly - due on or before the last day of the month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.

GIRARD AND WILLIAMSBURG –

1. If withholding amount per month is: Equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

**GROVE CITY, UPPER ARLINGTON,
AND WORTHINGTON –**

If withholding amount is:

1. \$12,000 or more in a previous calendar year or \$1,000 or more in any month in a preceding quarter, file semi-monthly - due 5 banking days after the 15th and 5 banking days after the end of each month.
2. More than \$3,599, but less than \$12,000 in the prior calendar year or \$300 or more in a previous month, file monthly - due on or before the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.
3. All employers not required to file semi-monthly or monthly, file quarterly – due on or before the last day of the month following the end of each quarter.

**HARRISON AND HARRISON TWP.
JEDD –**

1. If withholding amount per month is \$200 or more, file monthly – due on or before the 15th day of the following month. Otherwise, file quarterly – due on or before the end of the month following the close of each quarter.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

JACKSON CENTER –

1. If withholding amount per month is \$100 or more, file monthly – due on or before the 20th day of the following month. Otherwise, file quarterly – due on or before the last day of the month following the close of the calendar quarter.
2. Taxes must be withheld on employees 16 years of age and older.

KENT – If withholding amount per month is \$200 or more, file monthly – due on or before the 15th day of the following month. Otherwise, file quarterly – due on or before the end of the month following the close of each quarter.

LOCKLAND –

If withholding amount per month is:

1. Less than \$1,000, file quarterly – due on or before the last day of the following month.
2. More than \$1,000, file monthly – due on or before the last day of the following month.
3. The under 18 rule does not apply. Taxes must be withheld regardless of age.

LOVELAND –

If withholding amount per month is:

1. Less than \$300, file quarterly – due on or before the last day of the following month following the end of each quarter. Otherwise, file monthly – due on or before the last day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

MAINEVILLE AND NEWTOWN –

If withholding amount is \$2,400 or more in the previous year or \$200 or more per month in the current year, file monthly – due on or before the 15th day of the following month. Otherwise, file quarterly - due on or before the last day of the following month.

MANCHESTER –

If withholding amount per month is:

1. Less than \$1,000, file quarterly – due on or before the last day of the following month.
2. More than \$1,000, file monthly – due on or before the last day of the following month.

MENTOR AND METAMORA –

If withholding amount per month is \$100 or more, file monthly - due on or before the 20th day of the following month. Otherwise, file quarterly - due on or before the last day of the following month.

MIDDLEPORT, RIO GRANDE, AND RIVERSIDE –

1. All filings must be made monthly regardless of the amount withheld – due on or before the last day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

MIFFLIN – If withholding amount per month is \$200 or more, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

MILAN –

If withholding amount per month is:

1. Equal to or greater than \$100, file monthly – due on or before the 15th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due the last day of the following month.
2. Otherwise, file quarterly – due on or before the last day of the following month.

MILLER CITY AND SABINA – If the withholding amount per month is \$10 or more, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

MOUNT HEALTHY AND SILVERTON –

1. All filings must be made monthly – due on or before the 15th day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

NEW FRANKLIN – If withholding amount per month is less than \$500, file quarterly - due on or before the last day of the following month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.

OBERLIN – If withholding amount per month is less than \$300, file quarterly - due on or before the last day of the month following the end of each quarter. Otherwise, file monthly - due on or before the last day of the following month.

OTTAWA – If withholding amount per month is \$10 or more, file monthly, otherwise, file quarterly – both due on or before the last day of the following month. Also, students 18 years of age or under earning less than \$600 per year are exempt.

PAINESVILLE AND PAINESVILLE CONCORD JEDD –

1. If withholding amount for the 1st or 2nd month in the calendar quarter is \$100 or more, file monthly – due on or before the 20th day of the following month. If withholding amount for the 3rd month of the calendar quarter is \$100 or more, the employer may, at his/her option, remit tax due on or before the 20th day of the following month. Otherwise, file quarterly – due on or before the last day of the month following each calendar quarter.
2. Taxes must be withheld on employees 16 years of age and older.

PIKETON – If withholding amount is less than \$300 per month or less than \$900 per quarter, file quarterly – due on or before the last day of the month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.

PLEASANT HILL – If withholding amount is \$2,400 or more in the previous year or \$200 or more per month in the current year, file monthly – due on or before the last day of the following month. Otherwise, file quarterly – due on or before the last day of the following month.

REYNOLDSBURG AND REYNOLDSBURG EZONE –

If withholding amount per month is:

1. Less than \$1,000, file quarterly – due on or before the last day of the following month.
2. More than \$1,000, but less than \$2,000, file monthly - due on or before the 15th day of the following month.
3. \$2,000 or more, file semi-monthly - due three days after the 15th and three days after the last day of each month.

RIPLEY –

1. If withholding amount per quarter is less than \$100, file quarterly – due on or before the last day of the following month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

ROSSFORD –

1. If withholding amount per month is less than \$500, file quarterly - due on or before the last day of the following month following the end of each quarter. Otherwise, file monthly – due on or before the 15th day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

STUBENVILLE – If withholding amount per quarter is more than \$1,000, file monthly - due ten days after the close of each month. Otherwise, file quarterly - due on or before the last day of the following month.

SUNBURY – 1. If withholding amount was \$6,000 or more in the prior calendar year or more than \$500 in any month in the preceding quarter, file monthly - due five banking days after the end of each month.

2. If you are a temporary employer who will not conduct business in the village more than one year, file monthly - due on or before the 15th day of the following month.

3. Otherwise, file quarterly - due on or before the last day of the following month.

WELLSTON – If withholding amount per quarter is less than \$300, file quarterly. Otherwise, file monthly – both due on or before the last day of the following month.

WILLOUGHBY AND WILLOUGHBY HILLS – If withholding amount in the 1st or 2nd month in the quarter is \$100 or more, file monthly. Otherwise, file quarterly – both due on or before the 20th day of the following month.

WILLSHIRE – If withholding amount per month is \$300 or more, file monthly. Otherwise, file quarterly – due on or before the last day of the following month.

YELLOW SPRINGS –

1. If withholding amount per month is: Equal to or greater than \$100, file monthly. Otherwise, file quarterly – both due on or before the last day of the following month.

2. Taxes must be withheld on employees 16 years of age or older.

YOUNGSTOWN AND YOUNGSTOWN GIRARD JEDZ –

1. If withholding amount in the 1st or 2nd month of a quarter is \$100 or more, file monthly - due on or before the 20th day of following month, except the 3rd, 6th, 9th, and 12th months which are due on or before the last day of the following month.

2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

2013 WITHHOLDING TAX TABLE

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
018	* ADDYSTON	1.50	304	FORT JENNINGS	1.00
022	ADELPHI	1.00	308	FREDERICKTOWN	1.00
015	ANDOVER	1.50	310	FREMONT	1.50
031	ANTWERP	1.00	316	GAHANNA	1.50
013	ARLINGTON HEIGHTS	2.10	319	GALENA	1.00
006	ASHVILLE	1.00	317	GALION	2.00
010	AURORA	2.00	320	GARFIELD HEIGHTS	2.00
020	AVON	1.75	346	GIRARD	2.00
021	AVON LAKE	1.50	347	GLENWILLOW	2.00
033	* BALTIC	1.00	350	GRAFTON	1.50
029	BALTIMORE	1.00	357	GRANDVIEW HEIGHTS	2.50
040	BAY VILLAGE	1.50	294	* GRATIS	1.00
050	BEACHWOOD	2.00	337	GREENHILLS	1.50
051	BEACHWOOD EAST JEDD	2.00	358	GROVE CITY	2.00
052	BEACHWOOD WEST JEDD	2.00	339	HARRISON	1.00
054	BEAVERDAM	1.00	329	HARRISON TWP. JEDD	1.00
065	BEDFORD HEIGHTS	2.00	326	HARROD	1.00
083	* BELLE CENTER	1.00	364	HASKINS	1.00
086	BELLEVUE	1.50	370	HIGHLAND HEIGHTS	2.00
089	BELPRE	1.00	371	HILLIARD	2.00
090	BENTLEYVILLE	1.00	431	* HOPEDALE	1.00
100	BEREA	2.00	378	HUDSON	2.00
102	BETTSVILLE	1.00	385	HURON	1.00
104	BEXLEY	2.50	390	INDEPENDENCE	2.00
096	* BLOOMDALE	1.00	340	JACKSON CENTER	1.50
095	BLOOMINGDALE	1.00	313	* JERRY CITY	1.00
110	BOSTON HEIGHTS	2.00	377	JEWETT	1.00
130	BRECKSVILLE	2.00	386	JOHNSTOWN	1.00
132	BREMEN	1.00	392	* KENT	2.00
137	BRIMFIELD TOWNSHIP / TALLMADGE JEDD	1.00	412	KILLBUCK	1.00
140	BROADVIEW HEIGHTS	2.00	394	KIRTLAND	2.00
150	BROOKLYN	2.50	398	LAGRANGE	1.50
160	BROOKLYN HEIGHTS	2.00	327	LAKELINE	1.00
154	* BUCKLAND	1.00	401	LAKEMORE	2.00
162	CAIRO	0.50	407	LEIPSIC	1.50
167	CAMPBELL	2.50	424	LITHOPOLIS	1.00
168	CARDINGTON	1.00	427	LOCKBOURNE	1.00
202	CARROLL	0.75	426	LOCKLAND	2.10
204	* CATAWBA	1.00	436	LOVELAND	1.00
195	CECIL	1.00	440	LYNDHURST	1.50
192	CEDARVILLE	1.00	450	* MACEDONIA	2.25
194	CENTERBURG	1.00	451	* MACEDONIA / NORTHFIELD CENTER TWP. JEDD	2.25
180	CHAGRIN FALLS	1.50	454	MAINEVILLE	1.00
185	CHARDON	2.00	456	MANCHESTER (ADAMS)	1.00
190	CIRCLEVILLE	1.50	460	MAPLE HEIGHTS	2.50
210	CLEVELAND HEIGHTS	2.00	466	MARTINS FERRY	0.75
159	CLINTON	1.00	480	MAYFIELD HEIGHTS	1.00
224	COMMERCIAL POINT	1.00	485	MAYFIELD VILLAGE	2.00
226	CONTINENTAL	1.00	475	MCCLURE	1.00
223	CORWIN	0.50	478	* MCDONALD	2.00
250	CUYAHOGA HEIGHTS	2.00	486	MECHANICSBURG	1.00
251	DANVILLE	1.00	489	MELROSE	1.00
256	* DENNISON	2.00	490	MENTOR	2.00
270	EAST CLEVELAND	2.00	496	METAMORA	1.00
268	EAST PALESTINE	1.00	499	MIDDLE POINT	1.50
292	EATON JEDD	1.75	500	MIDDLEBURG HEIGHTS	2.00
271	EDISON	0.50	503	MIDDLEPORT	1.00
277	ELYRIA	1.75	501	MIFFLIN	1.00
282	ELYRIA TOWNSHIP / CITY OF ELYRIA JEDD	1.75	505	MILAN	1.00
287	FAIRBORN	1.50	513	MILFORD	1.00
291	FAIRPORT HARBOR	2.00	523	MILFORD JEDD	1.00
300	FAIRVIEW PARK	2.00	613	MILFORD JEDD II	1.00
			622	MILFORD JEDD III	1.00

*ADDYSTON TAX RATE CHANGE
FROM 1.00% TO 1.50% AS OF 1-1-13
*BALTIC NEW MEMBER AS OF 1-1-14
*BELLE CENTER NEW MEMBER
AS OF 7-1-13
*BLOOMDALE NEW MEMBER
AS OF 11-1-13
*BUCKLAND NEW MEMBER & NEW TAX
AS OF 7-1-13
*CATAWBA NEW MEMBER AS OF 1-1-14
*DENNISON NEW MEMBER AS OF 12-1-12
*GRATIS NEW MEMBER &
NEW TAX AS OF 1-1-14
*HOPEDALE NEW MEMBER AS OF 10-1-13
*JERRY CITY NEW MEMBER &
NEW TAX AS OF 1-1-13

*KENT TAX RATE CHANGE FROM
2.00% TO 2.25% AS OF 1-1-14
*MACEDONIA TAX RATE CHANGE
FROM 2.25% TO 2.00% AS OF 1-1-14
*MACEDONIA N. CTR. TWP. **JEDD** TAX RATE
CHANGE FROM 2.25% TO 2.00% AS OF 1-1-14
*MCDONALD NEW MEMBER AS OF 11-1-13
*MINGO JUNCTION TAX RATE CHANGE
FROM 2.00% TO 1.975% AS OF 7-1-13
*MORRAL NEW MEMBER & NEW TAX
AS OF 10-1-13
*MOUNT HEALTHY NEW MEMBER
AS OF 1-1-14
*MOUNT VICTORY NEW TAX AS OF
6-1-13 & NEW MEMBER AS OF 7-18-13
*NEW RIEGEL NEW MEMBER
AS OF 1-1-14

2013 WITHHOLDING TAX TABLE

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
623	MILFORD JEDD IV	1.00	703	ROSSFORD	2.25
507	MILFORD CENTER	1.00	704	SABINA	1.00
558	MILLER CITY	1.00	701	SAINTE CLAIRSVILLE	0.75
502	MINERAL CITY	1.00	707	SAINTE PARIS	1.00
509	MINERVA PARK	1.00	712	SALINEVILLE	1.00
508	* MINGO JUNCTION	2.00	710	SANDUSKY	1.00
515	MOGADORE	2.25	711	SARDINIA	1.00
520	MORELAND HILLS	1.00	720	SEVEN HILLS	2.00
617	* MORRAL	1.00	750	* SHAKER HEIGHTS	2.25
479	MOSCOW	1.00	749	SHAWNEE HILLS	2.00
527	* MOUNT HEALTHY	1.50	751	SHEFFIELD LAKE	1.50
528	MOUNT STERLING	1.00	752	SHEFFIELD VILLAGE	2.00
331	* MOUNT VICTORY	1.00	748	SHERWOOD	1.00
535	NEW ALBANY	2.00	756	SILVER LAKE	2.00
568	NEW BAVARIA	1.00	757	SILVERTON	1.25
504	NEW BLOOMINGTON	1.00	763	SOUTH CHARLESTON	1.00
554	NEW FRANKLIN	1.00	770	SOUTH EUCLID	2.00
524	NEW RICHMOND	1.00	776	STEUBENVILLE	2.00
602	* NEW RIEGEL	1.00	764	STRATTON	1.00
525	NEW WATERFORD	1.00	775	STREETSBORO	2.00
540	NEWBURGH HEIGHTS	2.00	780	STRONGSVILLE	2.00
562	NEWCOMERSTOWN	2.00	742	SUGAR GROVE	0.75
561	NEWTOWN	1.00	733	SUGARCREEK	1.50
549	NORTH LEWISBURG	1.00	779	SUNBURY	1.00
550	NORTH OLMSTED	2.00	784	SWANTON	1.25
565	* NORTH RIDGEVILLE	1.00	785	* SYCAMORE	1.00
621	* NORTH ROBINSON	1.00	783	TALLMADGE	2.00
570	NORTH ROYALTON	2.00	728	THURSTON	1.00
580	OAKWOOD VILLAGE (CUYAHOGA)	2.50	727	* TIRO	1.00
585	OBERLIN	1.90	794	TONTOGANY	1.00
590	OLMSTED FALLS	1.50	792	TORONTO	2.00
589	OLMSTED JEDD	1.50	801	TREMONT CITY	1.00
600	ORANGE VILLAGE	2.00	790	* TWINSBURG	2.25
601	ORANGE-CHAGRIN- HIGHLANDS JEDD	2.00	797	UHRICHVILLE	1.75
606	OTTAWA	1.00	800	UNIVERSITY HEIGHTS	2.50
578	* OWENSVILLE	1.00	802	UPPER ARLINGTON	2.00
609	OXFORD	2.00	806	URBANCREST	2.00
610	* PAINESVILLE	2.00	810	VALLEY VIEW (CUYAHOGA)	2.00
581	* PAINESVILLE CONCORD JEDD	1.75	743	VALLEYVIEW (FRANKLIN)	1.00
619	PATASKALA	1.00	815	* VERMILION	1.50
650	PEPPER PIKE	1.00	821	WAKEMAN	1.00
654	PERRY	1.00	808	* WATERVILLE	2.00
664	PERRY JEDD	1.00	827	WAYNESVILLE	1.00
637	PIKETON	1.00	833	* WELLINGTON	1.00
640	PLAIN CITY	1.00	834	WELLSTON	1.00
641	PLEASANT HILL	0.75	839	WELLSVILLE	1.00
642	* PLEASANTVILLE	1.00	841	WEST ELKTON	1.00
644	PORTAGE	1.00	850	* WEST MANSFIELD	1.00
648	POWELL	0.75	840	WESTLAKE	1.50
645	POWHATAN POINT	0.75	842	WESTON	1.00
643	QUINCY	1.00	864	WILLIAMSBURG	1.00
660	REMINDERVILLE	1.50	870	WILLOUGHBY	2.00
661	REMINDERVILLE / TWINSBURG TWP. JEDD	1.50	880	WILLOUGHBY HILLS	2.00
662	REYNOLDSBURG	1.50	890	WILLOWICK	2.00
663	REYNOLDSBURG E-ZONE	1.50	892	WILLSHIRE	1.00
670	* RICHMOND HEIGHTS	2.25	894	WINTERSVILLE	1.00
671	RICHWOOD	1.00	900	WOODMERE	2.50
669	RIDGEWAY	0.50	901	WOODSTOCK	1.00
588	* RIO GRANDE	1.50	904	WORTHINGTON	2.50
672	RIPLEY	1.00	906	YELLOW SPRINGS	1.50
680	RIVERSIDE	1.50	907	YOUNGSTOWN	2.75
			908	YOUNG GIRARD JEDZ	2.75

*NORTH RIDGEVILLE NEW MEMBER
AS OF 1-1-13

*NORTH ROBINSON NEW MEMBER &
NEW TAX AS OF 1-1-14

*OWENSVILLE NEW MEMBER
AS OF 7-1-13

*PAINESVILLE NEW MEMBER
AS OF 1-1-13

*PAINESVILLE CONCORD JEDD
NEW MEMBER AS OF 1-1-13

*PLEASANTVILLE NEW MEMBER &
NEW TAX AS OF 10-1-13

*RICHMOND HEIGHTS TAX RATE CHANGE
FROM 2.00% TO 2.25% AS OF 7-1-13

*RIO GRANDE NEW MEMBER
AS OF 7-1-13

*SHAKER HEIGHTS TAX RATE CHANGE
FROM 1.75% TO 2.25% AS OF 10-1-12

*SYCAMORE NEW MEMBER AS OF 9-1-13
*TIRO NEW MEMBER & NEW TAX

AS OF 7-1-13
*TWINSBURG TAX RATE CHANGE FROM
2.25% TO 2.00% AS OF 1-1-14

*VERMILION TAX RATE CHANGE FROM
1.00% TO 1.50% AS OF 6-1-13

*WATERVILLE NEW MEMBER
AS OF 1-1-13

*WELLINGTON NEW MEMBER
AS OF 1-1-13

*WEST MANSFIELD NEW MEMBER &
NEW TAX AS OF 1-1-13