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## **2015 FORM 11 INSTRUCTIONS**

### **Employer's Municipal Tax Withholding Booklet**

#### **Easy Access to Withholding Tax Forms and Help:**

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**Internet:** Access the RITA website at [www.ritaohio.com](http://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?**

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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?**

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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:**

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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:**

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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](http://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:

Bainbridge Twp. / Solon JEDD	BAIN S JEDD
Beachwood East JEDD	BEA E JEDD
Beachwood West JEDD	BEA W JEDD
Boston Twp. / Peninsula JEDD	B P JEDD
Brimfield Twp. / Tallmadge JEDD	BRIM TALL JEDD
Clinton Twp. / Grandview Hts. JEDZ	CLINT G JEDZ
Eaton JEDD	EAT JEDD
Elyria Twp. / Elyria JEDD	ELYRIA JEDD
Harrison Twp. JEDD	HARRIS JEDD
Holland / Springfield Twp. JEDZ	H S JEDZ
Macedonia / Northfield Center Twp. JEDD	M N CTR JEDD
Milford JEDD	MILF JEDD
Milford JEDD II	MILF JEDD II
Milford JEDD III	MILF JEDD III
Milford JEDD IV	MILF JEDD IV
Milford JEDD V	MILF JEDD V
Olmsted JEDD	OLMS JEDD
Orange - Chagrin - Highlands JEDD	O C H JEDD
Painesville / Concord JEDD	PAIN C JEDD
Perry JEDD	PERRY JEDD
Reminderville / Twinsburg Twp. JEDD	REM T JEDD
Reynoldsburg Enterprise Zone	REY E Z
RushTwp. / Uhrichsville JEDD	RUSH U JEDD
Scioto Twp. JEDD	SCIOTO T JEDD
Springfield Twp. JEDZ I	SPRING T JEDZ I
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, BALTIMORE, BELPRE, BLOOMDALE, CAMPBELL, CARROLL, FREMONT, GREENHILLS, HOLLAND, HOLLAND / SPRINGFIELD TWP. JEDZ, JERRY CITY, LEIPSIC, LOWELLVILLE, MCCLURE, MCDONALD, NEW WATERFORD, PORTAGE, POWHATAN POINT, SAINT PARIS, SARDINIA, 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, BELLEVUE, CENTERBURG, CLINTON, DANVILLE, DENNISON, EAST PALESTINE, EDISON, FORT JENNINGS, FREDERICKTOWN, HASKINS, JOHNSTOWN, KILLBUCK, LAGRANGE, LAKEMORE, MIDDLE POINT, MINERAL CITY, MINGO JUNCTION, RUSH TWP. / UHRICHSVILLE JEDD, 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, WADSWORTH, 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 –**

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. 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. 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.

**BELLEFONTAINE –** If withholding amount per month 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. Income for HS students is exempt.

**BAINBRIDGE TWP. / SOLON**

**JEDD AND SOLON** – If withholding amount per month is more than \$250, 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.

**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, EMPIRE, LOCKBOURNE, 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 TWP. / 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, CLINTON TWP. / GRANDVIEW HTS. JEDZ, 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, MILFORD JEDD V, OWENSVILLE, OXFORD, 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.

**EATON AND HIRAM –**

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

**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, SCIOTO TWP.  
JEDD, 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.

**BOSTON TWP. /  
PENINSULA JEDD,  
JACKSON CENTER,  
AND PENINSULA –**

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.

**EASTLAKE, MENTOR, METAMORA,  
AND ROCKY RIVER –**

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.

**MT. HEALTHY AND SPRINGFIELD TWP.**

**JEDZ I -**

1. All filings may be made monthly or quarterly – 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.



**RAVENNA** - 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. Taxes must be withheld on employee's 16 years of age and older.

**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.

**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.

**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 and 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.

**2015 WITHHOLDING TAX TABLE**

<b>CODE</b>	<b>MUNICIPALITY</b>	<b>RATE</b>	<b>CODE</b>	<b>MUNICIPALITY</b>	<b>RATE</b>
018	ADDYSTON	1.50	304	FORT JENNINGS	1.00
022	ADELPHI	1.00	308	FREDERICKTOWN	1.00
044	* AMANDA	1.00	310	FREMONT	1.50
039	AMSTERDAM	1.00	316	GAHANNA	1.50
015	ANDOVER	1.50	319	GALENA	1.00
031	ANTWERP	1.00	317	GALION	2.00
013	ARLINGTON HEIGHTS	2.10	320	GARFIELD HEIGHTS	2.00
041	* ASHLEY	1.00	346	GIRARD	2.00
006	ASHVILLE	1.00	347	GLENWILLOW	2.00
010	AURORA	2.00	350	GRAFTON	1.50
020	AVON	1.75	357	GRANDVIEW HEIGHTS	2.50
021	AVON LAKE	1.50	294	GRATIS	1.00
037	* BAINBRIDGE TWP. / SOLON <b>JEDD</b>	2.00	337	GREENHILLS	1.50
033	BALTIC	1.00	358	GROVE CITY	2.00
029	BALTIMORE	1.00	339	HARRISON	1.00
040	BAY VILLAGE	1.50	329	HARRISON TWP. <b>JEDD</b>	1.00
050	BEACHWOOD	2.00	326	HARROD	1.00
051	BEACHWOOD EAST <b>JEDD</b>	2.00	364	HASKINS	1.00
052	BEACHWOOD WEST <b>JEDD</b>	2.00	370	HIGHLAND HEIGHTS	2.00
054	BEAVERDAM	1.00	371	HILLIARD	2.00
065	BEDFORD HEIGHTS	2.00	375	HIRAM	2.00
083	BELLE CENTER	1.00	381	* HOLLAND	2.25
087	* BELLEFONTAINE	1.333	244	* HOLLAND / SPRINGFIELD TWP. <b>JEDZ</b>	1.50
086	BELLEVUE	1.50	431	HOPEDALE	1.00
089	BELPRE	1.00	378	HUDSON	2.00
090	BENTLEYVILLE	1.00	385	HURON	1.00
100	BEREA	2.00	390	INDEPENDENCE	2.00
102	BETTSVILLE	1.00	340	JACKSON CENTER	1.50
104	BEXLEY	2.50	313	JERRY CITY	1.00
096	BLOOMDALE	1.00	377	JEWETT	1.00
095	BLOOMINGDALE	1.00	386	JOHNSTOWN	1.00
110	BOSTON HEIGHTS	2.00	392	KENT	2.25
117	* BOSTON TWP. / PENINSULA <b>JEDD</b>	2.00	412	KILLBUCK	1.00
130	BRECKSVILLE	2.00	394	KIRTLAND	2.00
132	BREMEN	1.00	398	LAGRANGE	1.50
137	* BRIMFIELD TWP. / TALLMADGE <b>JEDD</b>	1.25	327	LAKELINE	1.00
140	BROADVIEW HEIGHTS	2.00	401	LAKEMORE	2.00
150	BROOKLYN	2.50	407	* LEIPSIK	1.50
160	BROOKLYN HEIGHTS	2.00	424	* LITHOPOLIS	1.50
154	BUCKLAND	1.00	427	LOCKBOURNE	1.00
162	CAIRO	0.50	426	LOCKLAND	2.10
232	CAMDEN	1.00	436	LOVELAND	1.00
167	CAMPBELL	2.50	445	* LOWELLVILLE	2.00
168	CARDINGTON	1.00	440	* LYNDHURST	2.00
202	CARROLL	0.75	450	MACEDONIA	2.00
204	CATAWBA	1.00	451	MACEDONIA / NORTHFIELD	
195	CECIL	1.00		CENTER TWP. <b>JEDD</b>	2.00
192	* CEDARVILLE	1.25	454	MAINEVILLE	1.00
194	CENTERBURG	1.00	456	MANCHESTER (ADAMS)	1.00
180	CHAGRIN FALLS	1.50	460	MAPLE HEIGHTS	2.50
185	CHARDON	2.00	466	MARTINS FERRY	1.00
190	* CIRCLEVILLE	2.00	480	MAYFIELD HEIGHTS	1.00
210	CLEVELAND HEIGHTS	2.00	485	MAYFIELD VILLAGE	2.00
159	CLINTON	1.00	475	MCCLURE	1.00
293	CLINTON TWP. / GRANDVIEW HTS. <b>JEDZ</b>	2.50	478	MCDONALD	2.00
224	* COMMERCIAL POINT	0.75	486	MECHANICSBURG	1.00
236	* CONESVILLE	1.00	489	MELROSE	1.00
226	CONTINENTAL	1.00	490	MENTOR	2.00
223	CORWIN	0.50	496	METAMORA	1.00
250	CUYAHOGA HEIGHTS	2.00	499	MIDDLE POINT	1.50
251	* DANVILLE	1.00	500	MIDDLEBURG HEIGHTS	2.00
256	DENNISON	2.00	503	MIDDLEPORT	1.00
270	EAST CLEVELAND	2.00	501	MIFFLIN	1.00
268	EAST PALESTINE	1.00	505	MILAN	1.00
273	* EASTLAKE	2.00	513	MILFORD	1.00
246	EATON	1.50	523	MILFORD <b>JEDD</b>	1.00
292	EATON <b>JEDD</b> (LORAIN)	1.75	613	MILFORD <b>JEDD II</b>	1.00
271	EDISON	0.50	622	MILFORD <b>JEDD III</b>	1.00
277	ELYRIA	1.75	623	MILFORD <b>JEDD IV</b>	1.00
282	ELYRIA TWP. / ELYRIA <b>JEDD</b>	1.75	628	* MILFORD <b>JEDD V</b>	1.00
235	* EMPIRE	1.00	507	MILFORD CENTER	1.00
287	FAIRBORN	1.50	558	MILLER CITY	1.00
291	FAIRPORT HARBOR	2.00	502	MINERAL CITY	1.00
300	FAIRVIEW PARK	2.00			

\*AMANDA NEW MEMBER & NEW TAX AS OF 9-1-15  
 \*ASHLEY NEW MEMBER & NEW TAX AS OF 1-1-16  
 \*BAINBRIDGE TWP. / SOLON **JEDD**  
 NEW MEMBER AS OF 1-1-15  
 \*BELLEFONTAINE NEW MEMBER AS OF 1-1-16  
 \*BOSTON TWP. / PENINSULA **JEDD**  
 NEW MEMBER AS OF 7-1-15  
 \*BRIMFIELD TWP. / TALLMADGE **JEDD** TAX RATE  
 CHANGE FROM 1.00% TO 1.25% AS OF 1-1-15  
 \*CEDARVILLE TAX RATE CHANGE  
 FROM 1.00% TO 1.25% AS OF 7-1-15  
 \*CIRCLEVILLE TAX RATE CHANGE  
 FROM 1.50% TO 2.00% AS OF 1-1-15  
 \*COMMERCIAL POINT TAX RATE CHANGE  
 FROM 1.00% TO 0.75% AS OF 1-1-15  
 \*CONESVILLE NEW MEMBER & NEW TAX AS OF 1-1-15

\*DANVILLE TAX RATE CHANGE FROM  
 1.00% TO 1.50% AS OF 1-1-16  
 \*EASTLAKE NEW MEMBER AS OF 7-1-15  
 \*EMPIRE NEW MEMBER &  
 NEW TAX AS OF 1-1-15  
 \*HOLLAND NEW MEMBER AS OF 7-1-15  
 \*HOLLAND / SPRINGFIELD TWP. **JEDZ**  
 NEW MEMBER AS OF 7-1-15  
 \*LEIPSIK LEAVING RITA AS OF 12-31-15  
 \*LITHOPOLIS TAX RATE CHANGE FROM  
 1.00% TO 1.50% AS OF 1-1-15  
 \*LOWELLVILLE NEW MEMBER AS OF 10-1-15  
 \*LYNDHURST TAX RATE CHANGE FROM  
 1.50% TO 2.00% AS OF 1-1-15  
 \*MILFORD **JEDD V** NEW MEMBER EFFECTIVE DATE TBD

**2015 WITHHOLDING TAX TABLE**

<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>	<u>CODE</u>	<u>MUNICIPALITY</u>	<u>RATE</u>
509	* MINERVA PARK	2.00	701	SAINT CLAIRSVILLE	0.75
508	MINGO JUNCTION	1.975	707	SAINT PARIS	1.00
515	MOGADORE	2.25	712	SALINEVILLE	1.00
520	MORELAND HILLS	1.00	710	* SANDUSKY	1.25
617	MORRAL	1.00	711	SARDINIA	1.00
528	MOUNT STERLING	1.00	716	* SCIOTO TWP. <b>JEDD</b>	2.00
331	MOUNT VICTORY	1.00	720	SEVEN HILLS	2.00
527	* MT. HEALTHY	2.00	750	SHAKER HEIGHTS	2.25
535	NEW ALBANY	2.00	749	SHAWNEE HILLS	2.00
568	NEW BAVARIA	1.00	751	SHEFFIELD LAKE	2.00
504	NEW BLOOMINGTON	1.00	752	SHEFFIELD VILLAGE	2.00
554	NEW FRANKLIN	1.00	748	SHERWOOD	1.00
524	NEW RICHMOND	1.00	756	SILVER LAKE	2.00
602	NEW RIEGEL	1.00	757	SILVERTON	1.25
525	NEW WATERFORD	1.00	760	* SOLON	2.00
540	NEWBURGH HEIGHTS	2.00	763	SOUTH CHARLESTON	1.00
562	NEWCOMERSTOWN	2.00	770	SOUTH EUCLID	2.00
561	NEWTOWN	1.00	769	SOUTH SOLON	1.00
549	NORTH LEWISBURG	1.00	627	SPRINGFIELD TWP. <b>JEDZ I</b>	1.50
550	NORTH OLMSTED	2.00	776	STEBENVILLE	2.00
565	NORTH RIDGEVILLE	1.00	764	STRATTON	1.00
621	NORTH ROBINSON	1.00	775	STREETSBORO	2.00
570	NORTH ROYALTON	2.00	780	STRONGSVILLE	2.00
624	OAK HILL	0.50	742	SUGAR GROVE	0.75
580	OAKWOOD VILLAGE (CUYAHOGA)	2.50	733	SUGARCREEK	1.50
585	* OBERLIN	2.50	779	SUNBURY	1.00
590	OLMSTED FALLS	1.50	784	SWANTON	1.25
589	OLMSTED <b>JEDD</b>	1.50	785	SYCAMORE	1.00
600	ORANGE VILLAGE	2.00	783	TALLMADGE	2.00
601	ORANGE-CHAGRIN- HIGHLANDS <b>JEDD</b>	2.00	728	THURSTON	1.00
606	OTTAWA	1.00	727	TIRO	1.00
578	OWENSVILLE	1.00	794	TONTOGANY	1.00
609	OXFORD	2.00	792	TORONTO	2.00
610	PAINESVILLE	2.00	801	TREMONT CITY	1.00
581	PAINESVILLE / CONCORD <b>JEDD</b>	1.75	855	* TRIMBLE	1.00
619	PATASKALA	1.00	790	TWINSBURG	2.00
674	PATTERSON	1.00	797	UHRICHSVILLE	1.75
631	* PENINSULA	2.00	800	UNIVERSITY HEIGHTS	2.50
650	PEPPER PIKE	1.00	802	* UPPER ARLINGTON	2.50
654	PERRY	2.00	806	URBANCREST	2.00
664	PERRY <b>JEDD</b>	1.00	810	VALLEY VIEW (CUYAHOGA)	2.00
637	PIKETON	1.00	743	VALLEYVIEW (FRANKLIN)	1.00
640	PLAIN CITY	1.00	815	VERMILION	1.50
641	PLEASANT HILL	0.75	818	* WADSWORTH	1.40
642	PLEASANTVILLE	1.00	821	WAKEMAN	1.00
644	PORTAGE	1.00	808	WATERVILLE	2.00
648	POWELL	0.75	827	* WAYNESVILLE	1.00
645	POWHATAN POINT	1.00	833	WELLINGTON	1.00
643	QUINCY	1.00	834	WELLSTON	1.00
657	* RAVENNA	2.25	839	WELLSVILLE	1.00
660	REMINDERVILLE	1.50	841	WEST ELKTON	1.00
661	REMINDERVILLE / TWINSBURG TWP. <b>JEDD</b>	1.50	850	WEST MANSFIELD	1.00
662	REYNOLDSBURG	1.50	840	WESTLAKE	1.50
663	REYNOLDSBURG <b>E-ZONE</b>	1.50	842	WESTON	1.00
670	RICHMOND HEIGHTS	2.25	864	WILLIAMSBURG	1.00
671	RICHWOOD	1.00	870	WILLOUGHBY	2.00
669	RIDGEWAY	0.50	880	WILLOUGHBY HILLS	2.00
588	RIO GRANDE	1.50	890	WILLOWICK	2.00
672	RIPLEY	1.00	892	WILLSHIRE	1.00
680	RIVERSIDE	1.50	894	WINTERSVILLE	1.00
700	* ROCKY RIVER	2.00	900	WOODMERE	2.50
703	ROSSFORD	2.25	901	WOODSTOCK	1.00
852	RUSH TWP. / UHRICHSVILLE <b>JEDD</b>	1.75	904	WORTHINGTON	2.50
704	SABINA	1.00	906	YELLOW SPRINGS	1.50
			907	YOUNGSTOWN	2.75
			908	YOUNGSTOWN / GIRARD <b>JEDZ</b>	2.75

\*MINERVA PARK TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 1-1-15  
 \*MT. HEALTHY TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-15  
 \*OBERLIN TAX RATE CHANGE FROM 1.90% TO 2.50% AS OF 1-1-15  
 \*PENINSULA NEW MEMBER AS OF 7-1-15  
 \*RAVENNA NEW MEMBER AS OF 1-1-15  
 TAX RATE CHANGE FROM 2.00% TO 2.25% AS OF 7-1-15  
 \*ROCKY RIVER NEW MEMBER AS OF 1-1-16

\*SANDUSKY TAX RATE CHANGE FROM 1.00% TO 1.25% AS OF 1-1-15  
 \*SCIOTO TWP. **JEDD** NEW MEMBER & NEW TAX AS OF 1-1-15  
 \*SOLON NEW MEMBER AS OF 1-1-15  
 \*TRIMBLE NEW MEMBER & NEW TAX AS OF 7-1-15  
 \*UPPER ARLINGTON TAX RATE CHANGE FROM 2.00% TO 2.50% AS OF 1-1-15  
 \*WADSWORTH NEW MEMBER AS OF 1-1-16  
 \*WAYNESVILLE TAX RATE CHANGE FROM 1.00% TO 0.50% AS OF 1-1-16