

## For which municipality does Ohio Revised Code section 718.011 require withholding for the day?

Revised 1/20/16; Updated 10.19.16

**Notes:**

- JEDDs and JEDZs are municipalities under Ohio Revised Code section 718.01(AA).
- For each employee working in at least one taxing municipality on a day, the employer will withhold for only one municipality for that entire day. However, there will be no required withholding at all for employees of any small employer if the small employer's fixed location in Ohio is in a jurisdiction not imposing municipal income tax.
- An employer does not have to withhold any tax for qualifying wages paid to any employee for work the employee performs in a locale where there is no municipal income tax.
- An employer who is not a small employer (see "Does the employee work for a small employer?" below, left) can choose to disregard the Occasional Entrant Rules and withhold from the first day on all wages earned for work performed in an "occasional entrant" municipality.
- For qualifying wages for which no withholding is required per the flowchart, the employer must keep clear and convincing documentation to support that no withholding was required.
- Even though withholding may not be required per the flowchart, the employer can elect to withhold for the municipality in which is located the employee's principal place of work (defined below, left).

