

CIRCLEVILLE - If withholding amount per month is more than \$500, file monthly, otherwise file quarterly.

CORWIN - If withholding amount per month is:

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

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

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

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

LOCKLAND -

If withholding amount per month is:

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

MAINEVILLE - 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 the 15th day of the following month, otherwise file quarterly - due the last day of the following month.

MILAN - Monthly filings are due 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.

CITY OF MILFORD -

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

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

OTTAWA -

1. If withholding amount per month is \$10 or more, file monthly, otherwise file quarterly.
2. Students 18 years of age or under earning \$600 or less per year are exempt.

REYNOLDSBURG AND REYNOLDSBURG E-ZONE -

If withholding amount per month is:

1. Less than \$1,000, file quarterly.
2. More than \$1,000, but less than \$2,000, file monthly - due 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.

RIVERSIDE -

1. All filings must be made monthly regardless of the amount withheld.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

SABINA - If the withholding amount per month is \$10 or more, file monthly, otherwise file quarterly.

STEUBENVILLE - 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 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 the 15th day of the following month.
3. Otherwise, file quarterly - due the last day of the following month.

WELLSTON - If withholding amount per quarter is less than \$300, file quarterly, otherwise file monthly.

WESTON -

1. All filings must be made quarterly, regardless of the amount withheld.
2. Taxes must be withheld on employees 17 years of age and older.

YELLOW SPRINGS - Taxes must be withheld on employees 16 years of age and older.

YOUNGSTOWN -

1. If withholding amount in the 1st or 2nd month of a quarter is \$100 or more, file monthly - due the 20th day of following month, except the 3rd, 6th, 9th, and 12th months which are due the last day of the following month.
2. The under 18 rule does not apply. Taxes must be withheld regardless of age.

2007 WITHHOLDING TAX TABLE

CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE
013	ARLINGTON HEIGHTS	2.10	528	MOUNT STERLING	1.00
006	ASHVILLE	0.50	535	NEW ALBANY	2.00
010	AURORA	2.00	504	NEW BLOOMINGTON	1.00
020	AVON	1.50	525	* NEW WATERFORD	1.00
021	AVON LAKE	1.50	540	NEWBURGH HEIGHTS	2.00
040	BAY VILLAGE	1.50	561	NEWTOWN	1.00
050	BEACHWOOD	1.50	549	NORTH LEWISBURG	1.00
051	BEACHWOOD EAST JEDD	1.50	550	NORTH OLMSTED	2.00
052	BEACHWOOD WEST JEDD	1.50	570	* NORTH ROYALTON	2.00
065	BEDFORD HEIGHTS	2.00	580	OAKWOOD VILLAGE	2.00
090	BENTLEYVILLE	1.00	585	OBERLIN	1.90
100	BEREA	2.00	590	OLMSTED FALLS	1.50
104	BEXLEY	2.00	589	OLMSTED JEDD	1.50
110	BOSTON HEIGHTS	2.00	600	ORANGE VILLAGE	2.00
130	BRECKSVILLE	2.00	601	ORANGE-CHAGRIN- HIGHLANDS JEDD	2.00
140	BROADVIEW HEIGHTS	2.00			
160	BROOKLYN HEIGHTS	2.00	606	OTTAWA	1.00
167	CAMPBELL	2.50	650	PEPPER PIKE	1.00
168	* CARDINGTON	1.00	637	PIKETON	1.00
195	CECIL	1.00	640	PLAIN CITY	1.00
192	CEDARVILLE	1.00	635	PLYMOUTH	0.50
194	CENTERBURG	1.00	648	POWELL	0.75
180	CHAGRIN FALLS	1.50	645	* POWHATAN POINT	0.75
190	CIRCLEVILLE	1.50	660	REMINDERVILLE	1.50
193	CLAYTON	1.50	661	REMINDERVILLE / TWINSBURG TOWNSHIP JEDD	1.50
223	* CORWIN	0.50			
250	CUYAHOGA HEIGHTS	2.00	662	REYNOLDSBURG	1.50
270	EAST CLEVELAND	2.00	663	REYNOLDSBURG E-ZONE	1.50
268	* EAST PALESTINE	1.00	670	RICHMOND HEIGHTS	2.00
277	ELYRIA	1.75	671	RICHWOOD	1.00
282	ELYRIA TOWNSHIP / CITY OF ELYRIA JEDD	1.75	669	RIDGEWAY	0.50
			680	RIVERSIDE	1.50
291	FAIRPORT HARBOR	2.00	704	SABINA	1.00
300	FAIRVIEW PARK	2.00	707	SAINT PARIS	1.00
304	FORT JENNINGS	1.00	712	SALINEVILLE	1.00
310	FREMONT	1.50	710	SANDUSKY	1.00
319	GALENA	1.00	720	SEVEN HILLS	2.00
317	* GALION	2.00	750	SHAKER HEIGHTS	1.75
320	GARFIELD HEIGHTS	2.00	749	SHAWNEE HILLS	2.00
346	GIRARD	2.00	751	* SHEFFIELD LAKE	1.50
347	GLENWILLOW	2.00	752	SHEFFIELD VILLAGE	1.50
350	* GRAFTON	1.50	748	SHERWOOD	1.00
357	GRANDVIEW HEIGHTS	2.50	756	SILVER LAKE	2.00
358	GROVE CITY	2.00	770	* SOUTH EUCLID	2.00
364	HASKINS	1.00	769	SOUTH SOLON	1.00
370	* HIGHLAND HEIGHTS	2.00	776	STEBENVILLE	2.00
378	HUDSON	2.00	775	STREETSBORO	1.00
390	INDEPENDENCE	2.00	780	STRONGSVILLE	2.00
377	JEWETT	1.00	779	SUNBURY	1.00
394	KIRTLAND	2.00	794	* TONTOGANY	1.00
398	LAGRANGE	1.50	792	* TORONTO	2.00
401	LAKEMORE	2.00	790	* TWINSBURG	2.00
424	* LITHOPOLIS	1.00	797	* UHRICHSVILLE	1.75
426	LOCKLAND	2.10	800	* UNIVERSITY HEIGHTS	2.50
440	LYNDHURST	1.50	802	UPPER ARLINGTON	2.00
450	MACEDONIA	2.00	806	URBANCREST	2.00
451	MACEDONIA / NORTHFIELD CENTER TWP. JEDD	2.00	810	VALLEY VIEW	2.00
			815	VERMILION	1.00
454	MAINEVILLE	1.00	821	WAKEMAN	1.00
460	MAPLE HEIGHTS	2.00	834	WELLSTON	1.00
466	MARTINS FERRY	0.75	839	WELLSVILLE	1.00
480	MAYFIELD HEIGHTS	1.00	841	* WEST ELKTON	1.00
485	MAYFIELD VILLAGE	1.50	840	WESTLAKE	1.50
486	MECHANICSBURG	1.00	842	* WESTON	1.00
500	* MIDDLEBURG HEIGHTS	2.00	890	WILLOWICK	2.00
505	MILAN	0.50	894	WINTERSVILLE	1.00
513	* CITY OF MILFORD	1.00	900	WOODMERE	2.00
507	MILFORD CENTER	1.00	901	* WOODSTOCK	1.00
509	MINERVA PARK	1.00	904	WORTHINGTON	2.00
515	MOGADORE	2.00	906	YELLOW SPRINGS	1.50
520	MORELAND HILLS	1.00	907	* YOUNGSTOWN	2.75

SPECIAL CHANGES

* CARDINGTON NEW MEMBER AS OF 1-1-06	* SHEFFIELD LAKE TAX RATE CHANGE FROM 1.25% TO 1.50% AS OF 7-1-06
* CORWIN NEW MEMBER AS OF 1-1-07	* SOUTH EUCLID TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-06
* EAST PALESTINE NEW MEMBER AS OF 6-1-06	* TONTOGANY NEW MEMBER AS OF 9-1-06
* GALION TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 7-1-06	* TORONTO TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-06
* GRAFTON NEW MEMBER AS OF 12-1-06	* TWINSBURG NEW MEMBER AS OF 1-1-07
* HIGHLAND HEIGHTS TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-07	* UHRICHSVILLE NEW MEMBER AS OF 9-1-06
* LITHOPOLIS NEW MEMBER AS OF 1-1-07	* UNIVERSITY HEIGHTS TAX RATE CHANGE FROM 1.50% TO 2.50% AS OF 1-1-07
* MIDDLEBURG HEIGHTS TAX RATE CHANGE FROM 1.75% TO 2.00% AS OF 1-1-07	* WEST ELKTON NEW MEMBER & NEW TAX AS OF 1-1-06
* CITY OF MILFORD NEW MEMBER AS OF 1-1-07	* WESTON NEW MEMBER AS OF 1-1-07
* NEW WATERFORD NEW MEMBER AS OF 10-1-06	* WOODSTOCK NEW MEMBER & NEW TAX AS OF 7-1-06
* NORTH ROYALTON TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 1-1-07	* YOUNGSTOWN NEW MEMBER AS OF 1-1-06
* POWHATAN POINT NEW MEMBER AS OF 1-1-06	

Changes to the Ohio Revised Code 718.03

The State legislature has amended Ohio Revised Code 718.03 (municipal income tax) to require that all employers withhold on the same wage base (known as “qualifying wages”) for municipal income tax purposes. This amendment was contained in House Bill 95 (2003) and is effective January 1, 2004. Beginning on that date, all employers will withhold municipal income tax as follows:

The tax and withholding base begins with the Medicare wage base (Box 5). Please note the following guidelines illustrated below:

- i. Supplemental unemployment compensation benefits described in section 3402(o)(2) of IRC are taxable.
- ii. Add compensation of pre-1986 employees exempt from Medicare that is not in the Medicare wage base solely because of the Medicare grandfathering provision.
- iii. IRC section 125 cafeteria plans are not taxable.

The required base may be modified, on a municipality-by-municipality basis, if the municipality, by resolution or ordinance, exempts from the tax and from withholding (i) stock options and/or (ii) non-qualified deferred compensation amounts.