

**IMPORTANT:**

These W-2 examples are provided for **reference purposes ONLY** and are based upon local tax rates in effect as of 1/1/2008. Please note that while the format of your W-2 may be different, the actual W-2 box number description on your W-2 should correspond directly to the W-2 box number description identified in these W-2 samples. Additionally, the taxing cities used in these W-2 examples (in all likelihood) will not correspond to the cities (employment city and residence city) that are applicable to your individual circumstances. The purpose of the W-2 examples is to provide relative examples that can be utilized when preparing your return. Go to: [Form W-2 Reference Guide for Box 12 Codes](#) in the event you require assistance determining what the W-2 box number 12 codes mean.

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Scroll down to view the W-2 examples in their entirety or click on a example number to go directly there.

W-2 examples [1A](#), [1B](#), & [1C](#) (1C is part-year resident) are examples of **correct employment city withholding only**.

W-2 examples [2A](#), [2B](#), [2C](#), & [2D](#) are examples of **both correct employment and courtesy (residence) city withholding**.

W-2 example [3](#) is an example of **correct courtesy (residence) city withholding only**.

W-2 examples [4A](#) & [4B](#) are examples of **partial or underwithholding**.

W-2 example [5](#) is an example of **incorrect withholding**.

W-2 example [6](#) is an example of **no withholding**.

**W-2 Example 1A:**  
 This W-2 shows correct employment city tax withheld for a full-year Reynoldsburg resident who worked in Columbus (2.0% rate).

a Employee's social security number  
 OMB No. 1545-008  
 1 Wages, tips, other compensation **50,000.00**  
 2 Federal income tax withheld

Notice that box 5 Medicare wages (60,000) are equal to box 18 Local wages (60,000), as should be the case for most W-2's. All income (including deferred compensation) is taxable at the local level when it is earned, not received or paid out. This is a major taxable wage distinction between Federal (and State) wages and Medicare (and Local) wages.

c Employer's name, address, and ZIP code  
**ABC COMPANY  
 990 W. MAIN ST.  
 COLUMBUS, OH 43215**

3 Social security wages  
 4 Social security tax withheld  
 5 Medicare wages and tips **60,000.00**  
 6 Medicare tax withheld  
 7 Social security tips  
 8 Allocated tips

Box 12a: Code D (10,000) represents the amount of elective deferrals to a section 401 (k) plan. For information on what these box 12 W-2 codes represent, click on this link: [Form W-2 Reference Guide for Box 12 Codes](#). Please note that not all W-2's will reflect contributions to a deferred compensation plan.

d Control number  
[CLICK HERE TO SEE HOW W-2 EXAMPLE 1A DATA IS REPORTED ON A RITA FORM 37](#)

9 Advance EIC payment  
 10 Dependent care benefits

e Employee's first name and initial Last name Suff.  
**JANE DOE  
 123 ANY ST.  
 REYNOLDSBURG, OH 43068**

11 Nonqualified plans  
 12a **D: 10,000.00**  
 12b  
 13 Statutory Retirement Third-employ. plan sickpay  
    
 14 Other  
 12c  
 12d

Local wages and local taxes that were earned and withheld to Columbus (employment city) that should be reported on a RITA return.

f Employee's address and ZIP code  
 15 State | Employer's state ID number  
**OH |**

16 State wages, tips **50,000.00**  
 17 State income tax  
 18 Local wages, tips **60,000.00**  
 19 Local income tax **1,200.00**  
**250.00**  
 20 Locality name **COLUMBUS**  
**2509 SD**

**Important note for Reynoldsburg residents:** Employer's are also required to withhold School District (SD) tax, IF you reside in a SD that has a School District tax. IF you see a 4-digit SD code (such as 2509) and/or the designation SD, LSD, or CSD in box 20, then the amount reported to the left of it (in box 19) is a School District tax and it should not be reported on your RITA return. Go to the School District Income Tax Finder at <http://tax.ohio.gov> to see if you reside in a School District that has a School District tax. Please note that the State of Ohio administers the School District Tax not RITA.

Form **W-2**

Wage and Tax Statement

**2007**

Department of the Treasury-Internal Revenue Service

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**W-2 Example 1B:**  
 This W-2 shows correct employment city tax withheld for a full-year Reynoldsburg resident who worked in both Columbus (2.0% rate) and Dublin (2.0% rate).

a Employee's social security number		OMB No. 1545-008	
1 Wages, tips, other compensation		2 Federal income tax withheld	
50,000.00			
3 Social security wages		4 Social security tax withheld	
5 Medicare wages and tips		6 Medicare tax withheld	
50,000.00			
7 Social security tips		8 Allocated tips	
9 Advance EIC payment		10 Dependent care benefits	
11 Nonqualified plans		12a	
13 Statutory Retirement Third-sickpay employ. plan		12b	
14 Other		12c	
		12d	
15 State   Employer's state ID number	16 State wages, tips	17 State income tax	18 Local wages, tips,
OH	50,000.00		25,000.00
			25,000.00
			500.00
			500.00
19 Local income tax		20 Locality name	
		COLUMBUS	
		DUBLIN	

c Employer's name, address, and ZIP code  
**ABC COMPANY**  
**990 W. MAIN ST.**  
**COLUMBUS, OH 43215**

d Control number  
[CLICK HERE TO SEE HOW W-2 EXAMPLE 1B DATA IS REPORTED ON A RITA FORM 37](#)

e Employee's first name and initial Last name Suff.  
**JANE** **DOE**  
**123 ANY ST.**  
**REYNOLDSBURG, OH 43068**

f Employee's address and ZIP code

Notice that box 5 Medicare wages (50,000) are equal to the sum total of box 18 Local wages (50,000 = 25,000 Columbus + 25,000 Dublin), as should be the case if all wages were taxed at the municipal level.

Local wages and local taxes that were earned and withheld to Columbus (employment city) and Dublin (employment city) that should be reported on a RITA return.

Form **W-2**

Wage and Tax Statement

**2007**

Department of the Treasury-Internal Revenue Service

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**W-2 Example 2A:**  
 This W-2 shows correct employment city tax withheld for a full-year Powell resident who worked in Columbus (2.0% rate) and correct courtesy (residence) city tax withheld to Powell (at a 0.75% courtesy rate). Please refer to the [Tax Table](#) to review RITA city credit limits used to determine the correct courtesy rate.

**ABC COMPANY**  
**990 W. MAIN ST.**  
**COLUMBUS, OH 43215**

d Control number  
[CLICK HERE TO SEE HOW W-2 EXAMPLE 2A DATA IS REPORTED ON A RITA FORM 37](#)

e Employee's first name and initial Last name Suff.  
**JOHN DOE**  
**123 ANY ST.**  
**POWELL, OH 43065**

f Employee's address and ZIP code  
 15 State | Employer's state ID number 16 State wages, tips 17 State income tax 18 Local wages, tips,  
**OH | 50,000.00**  
**60,000.00**

a Employee's social security number		OMB No. 1545-008	
1 Wages, tips, other compensation	2 Federal income tax withheld	<b>50,000.00</b>	
3 Social security wages	4 Social security tax withheld		
5 Medicare wages and tips	6 Medicare tax withheld	<b>60,000.00</b>	
7 Social security tips	8 Allocated tips		
9 Advance EIC payment	10 Dependent care benefits		
11 Nonqualified plans	12a		<b>D: 10,000.00</b>
13 Statutory Retirement Third-employ. plan sickpay	12b	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
14 Other	12c		
	12d		
15 State   Employer's state ID number	16 State wages, tips	17 State income tax	18 Local wages, tips, <b>60,000.00</b>
<b>OH  </b>	<b>50,000.00</b>		<b>1,200.00</b>
			<b>300.00</b>
	19 Local income tax	20 Locality name	<b>COLUMBUS</b> <b>POWELL</b>

Notice that box 5 Medicare wages (60,000) are equal to box 18 Local wages (60,000), as should be the case for most W-2's. All income (including deferred compensation) is taxable at the local level when it is earned, not received or paid out. This is a major taxable wage distinction between Federal (and State) wages and Medicare (and Local) wages.

Box 12a: Code D (10,000) represents the amount of elective deferrals to a section 401 (k) plan. For information on what these box 12 W-2 codes represent, click on this link: [Form W-2 Reference Guide for Box 12 Codes](#). Please note that not all W-2's will reflect contributions to a deferred compensation plan.

Local wages and local taxes earned and withheld to Columbus (employment city) that should be reported on a RITA return.

Local COURTESY tax withheld to Powell (residence city) that should be reported on a RITA return.

**W-2 Example 2B:**  
 This W-2 shows correct employment city tax withheld for a full-year Youngstown resident who worked in Warren (2.0% rate) and correct courtesy tax withheld to Youngstown (at a 0.75% courtesy rate). Please refer to the [Tax Table](#) to review RITA resident city credit limits used to determine the correct courtesy rate.

ABC COMPANY  
 990 W. MAIN ST.  
 WARREN, OH 44483

a Employee's social security number		OMB No. 1545-008	
1 Wages, tips, other compensation	2 Federal income tax withheld	3 Social security wages	4 Social security tax withheld
10,000.00			
5 Medicare wages and tips	6 Medicare tax withheld	7 Social security tips	8 Allocated tips
10,000.00			

Notice that box 5 Medicare wages (10,000) are equal to box 18 Local wages (10,000), as should be the case if all wages were taxed at the municipal level.

d Control number  
[CLICK HERE TO SEE HOW W-2 EXAMPLE 2B DATA IS REPORTED ON A RITA FORM 37](#)

e Employee's first name and initial Last name Suff.  
 JANE DOE  
 123 ANY ST.  
 YOUNGSTOWN, OH 4XXXX

11 Nonqualified plans	12a
13 Statutory Retirement Third-sickpay employ. plan sickpay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b
14 Other	12c
	12d

Local wages and local taxes earned and withheld to Warren (employment city) that should be reported on a RITA return.

f Employee's address and ZIP code		15 State   Employer's state ID number	16 State wages, tips	17 State income tax	18 Local wages, tips,	19 Local income tax	20 Locality name
		OH	10,000.00		10,000.00	200.00	WARREN
						75.00	YOUNGSTOWN

Local COURTESY tax withheld to Youngstown (residence city) that should be reported on a RITA return.

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**W-2 Example 2C:**  
 This W-2 shows correct employment city tax withheld for a full-year Circleville resident who worked in Columbus (2.0% rate) and correct courtesy (residence) city tax withheld to Circleville (at a 0.75% courtesy rate). Please refer to the [Tax Table](#) to review RITA resident city credit limits used to determine the correct courtesy rate.

ABC COMPANY  
 990 W. MAIN ST.  
 COLUMBUS, OH 43215

d Control number  
[CLICK HERE TO SEE HOW W-2 EXAMPLE 2C DATA IS REPORTED ON A RITA FORM 37](#)

e Employee's first name and initial Last name Suff.  
 JOHN DOE  
 123 ANY ST.  
 CIRCLEVILLE, OH 4XXXX

f Employee's address and ZIP code  
 15 State | Employer's state ID number 16 State wages, tips 17 State income tax 18 Local wages, tips,  
 OH | 50,000.00  
 19 Local income tax 20 Locality name  
 1,200.00 COLUMBUS  
 450.00 CIRCLEVILLE

a Employee's social security number		OMB No. 1545-008	
1 Wages, tips, other compensation	2 Federal income tax withheld	50,000.00	
3 Social security wages	4 Social security tax withheld		
5 Medicare wages and tips	6 Medicare tax withheld	60,000.00	
7 Social security tips	8 Allocated tips		
9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.		11 Nonqualified plans	12a
JOHN DOE			D: 10,000.00
123 ANY ST. CIRCLEVILLE, OH 4XXXX		13 Statutory Retirement Third-sickpay employ. plan	12b
		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
f Employee's address and ZIP code		14 Other	12c
15 State   Employer's state ID number			12d
16 State wages, tips	17 State income tax	18 Local wages, tips,	19 Local income tax
OH	50,000.00	60,000.00	1,200.00
			450.00
			20 Locality name
			COLUMBUS
			CIRCLEVILLE

Notice that box 5 Medicare wages (60,000) are equal to box 18 Local wages (60,000), as should be the case for most W-2's. All income (including deferred compensation) is taxable at the local level when it is earned, not received or paid out. This is a major taxable wage distinction between Federal (and State) wages and Medicare (and Local) wages.

Box 12a: Code D (10,000) represents the amount of elective deferrals to a section 401 (k) plan. For information on what these box 12 W-2 codes represent, click on this link: [Form W-2 Reference Guide for Box 12 Codes](#). Please note that not all W-2's will reflect contributions to a deferred compensation plan.

Local wages and local taxes earned and withheld to Columbus (employment city) that should be reported on a RITA return.

Local COURTESY tax withheld to Circleville (residence city) that should be reported on a RITA return.

**W-2 Example 2D:**  
 This W-2 shows correct employment city tax withheld for a full-year Bexley resident who worked in Columbus (2.0% rate) and correct courtesy tax withheld to Bexley (at a 0.40% courtesy rate). Please refer to the [Tax Table](#) to review RITA resident city credit limits used to determine the correct courtesy rate.

ABC COMPANY  
 990 W. MAIN ST.  
 COLUMBUS, OH 43XXXX

a Employee's social security number		OMB No. 1545-008	
1 Wages, tips, other compensation	2 Federal income tax withheld	3 Social security wages	4 Social security tax withheld
10,000.00			
5 Medicare wages and tips	6 Medicare tax withheld	7 Social security tips	8 Allocated tips
10,000.00			

Notice that box 5 Medicare wages (10,000) are equal to box 18 Local wages (10,000), as should be the case if all wages were taxed at the municipal level.

d Control number  
[CLICK HERE TO SEE HOW W-2 EXAMPLE 2D DATA IS REPORTED ON A RITA FORM 37](#)

e Employee's first name and initial Last name Suff.  
 JANE DOE  
 123 ANY ST.  
 BEXLEY, OH 43XXXX

11 Nonqualified plans	12a
13 Statutory Retirement Third-sickpay employ. plan sickpay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b
14 Other	12c
	12d

Local wages and local taxes earned and withheld to Columbus (employment city) that should be reported on a RITA return.

Local COURTESY tax withheld to Bexley (residence city) that should be reported on a RITA return. **Important note for Bexley residents:** Employer's are also required to withhold School District (SD) tax, **IF** you reside in a SD that has a School District tax. **IF** you see a 4-digit SD code (such as 2501) and/or the designation SD, LSD, or CSD in box 20, then the amount reported to the left of it (in box 19) is a School District tax and it should not be reported on your RITA return. Go to the School District Income Tax Finder at <http://tax.ohio.gov> to see if you reside in a School District that has a School District tax. Please note that the State of Ohio administers the School District Tax not RITA.

f Employee's address and ZIP code		15 State   Employer's state ID number	16 State wages, tips	17 State income tax	18 Local wages, tips,	19 Local income tax	20 Locality name
		OH	10,000.00		10,000.00	200.00 40.00	COLUMBUS BEXLEY

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**W-2 Example 3:**

This W-2 shows **correct courtesy (residence) tax withheld** for a full-year Circleville resident who worked in an unincorporated (non-taxing) area. In this case, this Circleville resident's entire local tax obligation is to Circleville (at the 1.5% Circleville resident tax rate obligation).

**ABC COMPANY  
990 W. MAIN ST.  
UNINCORPORATED AREA, OH, 4XXXX**

d Control number

[CLICK HERE TO SEE HOW W-2 EXAMPLE 3 DATA IS REPORTED ON A RITA FORM 37](#)

e Employee's first name and initial

Last name

Suff.

**JOHN                      DOE  
  
123 ANY ST.  
CIRCLEVILLE, OH 4XXXX**

f Employee's address and ZIP code

15 State | Employer's state ID number  
**OH |**

16 State wages, tips  
**50,000.00**

17 State income tax

18 Local wages, tips,  
**60,000.00**

19 Local income tax

20 Locality name

a Employee's social security number

OMB No. 1545-008

1 Wages, tips, other compensation  
**50,000.00**

2 Federal income tax withheld

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips  
**60,000.00**

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

9 Advance EIC payment

10 Dependent care benefits

11 Nonqualified plans

12a  
**D: 10,000.00**

13 Statutory Retirement Third-  
employ. plan sickpay

12b

14 Other  
**900.00 CIRCLEVILLE**

12c

12d

Notice that box 5 Medicare wages (60,000) are equal to box 18 Local wages (60,000), as should be the case for most W-2's. All income (including deferred compensation) is taxable at the local level when it is earned, not received or paid out. This is a major taxable wage distinction between Federal (and State) wages and Medicare (and Local) wages.

Box 12a: Code D (10,000) represents the amount of elective deferrals to a section 401 (k) plan. For information on what these box 12 W-2 codes represent, click on this link: [Form W-2 Reference Guide for Box 12 Codes](#). Please note that not all W-2's will reflect contributions to a deferred compensation plan.

In this case, the employer of this Circleville resident chose (as a courtesy) to withhold the Circleville courtesy tax from this Circleville resident's gross wages (60,000) at the 1.5% Circleville tax rate. The 900.00 reported in box 14 is where the employer elected to report this tax. When withholding courtesy tax, employers are not required to report any data in box 18, 19, or 20 (although they may), it is the employer's option.

Form **W-2**

Wage and Tax  
Statement

**2007**

Department of the Treasury-Internal Revenue Service

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Income Tax Return





**W-2 Example 5:**

This W-2 shows **correct employment city tax** and **incorrect courtesy (residence) city tax withheld** for a full-year Liberty Township (unincorporated area) resident who worked in Columbus (2.0% rate) and lived in Liberty Township. While this individual's residence mailing address is Powell, they actual live in Liberty Township. Mailing addresses are assigned by the United States Postal Service and they **do not always** indicate the actual limits that an address lies within for city tax purposes. Therefore, in order to be sure that correct local tax is being withheld, always perform an [address validation](#).

**ABC COMPANY**  
**990 W. MAIN ST.**  
**COLUMBUS, OH 43215**

d Control number

[CLICK HERE TO APPLY FOR REFUND ON REFUND REQUEST FORM 10-A](#)

e Employee's first name and initial Last name Suff.

**JANE** **DOE**  
**123 ANY ST.**  
**POWELL, OH 4XXXX**

f Employee's address and ZIP code

15 State   Employer's state ID number	16 State wages, tips	17 State income tax	18 Local wages, tips,	19 Local income tax	20 Locality name
OH	50,000.00		50,000.00	1,000.00 250.00	COLUMBUS POWELL

OMB No. 1545-008

1 Wages, tips, other compensation 2 Federal income tax withheld

50,000.00

3 Social security wages 4 Social security tax withheld

5 Medicare wages and tips 6 Medicare tax withheld

50,000.00

7 Social security tips 8 Allocated tips

9 Advance EIC payment 10 Dependent care benefits

11 Nonqualified plans 12a

13 Statutory Retirement Third-  
 employ. plan sickpay

14 Other 12c

12d

Notice that box 5 Medicare wages (50,000) are equal to box 18 Local wages, as should be the case if all wages were taxed at the municipal level.

Local wages and local taxes that were earned and withheld to Columbus (employment city) that should be reported on a RITA return.

Courtesy (residence) city tax that has been **incorrectly** withheld to Powell. This employee is a Liberty Township resident, **not** a Powell resident. In cases where an employer has incorrectly withheld local tax to a city where an employee does not work or reside in and/or the employer overwithheld local tax (more than a city's statutory tax rate), then **no credit/refund can be applied for on a RITA return**. The individual (employee) must complete a [Refund Request Form 10-A](#) and advise their employer to discontinue incorrectly withholding the local tax.

Form **W-2**

Wage and Tax  
 Statement

**2007**

Department of the Treasury-Internal Revenue Service

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 Income Tax Return

<b>W-2 Example 6:</b> This W-2 shows <b>no local or city tax withheld</b> for a full-year Worthington resident who worked in an unincorporated (non-taxing) area.		a Employee's social security number		OMB No. 1545-008	
		1 Wages, tips, other compensation		2 Federal income tax withheld	
		50,000.00			
c Employer's name, address, and ZIP code				3 Social security wages	
ABC COMPANY 990 W. MAIN ST. COLUMBUS, OH 4XXXX				4 Social security tax withheld	
				5 Medicare wages and tips	
				50,000.00	
				6 Medicare tax withheld	
				7 Social security tips	
				8 Allocated tips	
d Control number				9 Advance EIC payment	
CLICK HERE TO SEE <a href="#">HOW W-2 EXAMPLE 6 DATA IS REPORTED ON A RITA FORM 37</a>				10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
JANE		DOE			
123 ANY ST. COLUMBUS, OH 4XXXX		<div style="border: 1px solid black; padding: 5px;"> <p><b>Note:</b> Although Jane Doe's mailing address states Columbus, Jane's address at 123 Any St. is actually within the city limits of Worthington. Jane performed an <a href="#">address validation</a> to confirm her city of residence.</p> </div>			
		11 Nonqualified plans		12a	
		13 Statutory employ. <input type="checkbox"/>		12b	
		Retirement plan <input type="checkbox"/>		Third-sickpay <input type="checkbox"/>	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State   Employer's state ID number		16 State wages, tips		17 State income tax	
OH		50,000.00			
		18 Local wages, tips,		19 Local income tax	
				20 Locality name	

Please note that this employer was not required to withhold any local tax to any city because the employee worked in a township (unincorporated area). However, the individual employee is a Worthington resident and as such has a total 2.0% local tax obligation. While the employee may request that the employer withhold local tax to Worthington as a courtesy for this employee, **the employer is not required to withhold tax to an employee's city of residence, only to their city of employment.** Therefore, if this employer has chosen not to withhold any local tax to this employee's city of residence, the employee should establish a tax account with RITA and make timely quarterly estimated payments as required in accordance with the City of Worthington Income Tax Ordinance. In the event this individual does not make quarterly estimated payments as specified in the Ordinance, they will be subject to late payment penalty and interest charges.