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2014 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:

Bainbridge Twp. / Solon JEDD	BAIN S JEDD
Beachwood East JEDD	BEA E JEDD
Beachwood West JEDD	BEA W 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
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
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, 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, RUSH TWP. /
UHRICHSVILLE JEDD,
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.

**BAINBRIDGE TWP. / SOLON
JEDD, BEDFORD HEIGHTS,
FAIRPORT HARBOR,
GLENWILLOW,
REMINDERVILLE,
REMINDERVILLE / TWINS. TWP.**

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, 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,
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 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, GRANDVIEW HEIGHTS,
CLINTON TWP. / GRANDVIEW HTS.
JEDZ, 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.

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.

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.

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.

STUEBENVILLE – 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.

2014 WITHHOLDING TAX TABLE

CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE
018	ADDYSTON	1.50	291	FAIRPORT HARBOR	2.00
022	ADELPHI	1.00	300	FAIRVIEW PARK	2.00
039	* AMSTERDAM	1.00	304	FORT JENNINGS	1.00
015	ANDOVER	1.50	308	FREDERICKTOWN	1.00
031	ANTWERP	1.00	310	FREMONT	1.50
013	ARLINGTON HEIGHTS	2.10	316	GAHANNA	1.50
006	ASHVILLE	1.00	319	GALENA	1.00
010	AURORA	2.00	317	GALION	2.00
020	AVON	1.75	320	GARFIELD HEIGHTS	2.00
021	AVON LAKE	1.50	346	GIRARD	2.00
037	* BAINBRIDGE TWP. / SOLON JEDD	2.00	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	375	* HIRAM	2.00
100	BEREA	2.00	431	HOPEDALE	1.00
102	BETTSVILLE	1.00	378	HUDSON	2.00
104	BEXLEY	2.50	385	HURON	1.00
096	BLOOMDALE	1.00	390	INDEPENDENCE	2.00
095	BLOOMINGDALE	1.00	340	JACKSON CENTER	1.50
110	BOSTON HEIGHTS	2.00	313	JERRY CITY	1.00
130	BRECKSVILLE	2.00	377	JEWETT	1.00
132	BREMEN	1.00	386	JOHNSTOWN	1.00
137	BRIMFIELD TWP. / TALLMADGE JEDD	1.00	392	* KENT	2.25
140	BROADVIEW HEIGHTS	2.00	412	KILLBUCK	1.00
150	BROOKLYN	2.50	394	KIRTLAND	2.00
160	BROOKLYN HEIGHTS	2.00	398	LAGRANGE	1.50
154	BUCKLAND	1.00	327	LAKELINE	1.00
162	CAIRO	0.50	401	LAKEMORE	2.00
232	* CAMDEN	1.00	407	LEIPSIK	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	2.00
194	CENTERBURG	1.00	451	* MACEDONIA / NORTHFIELD	
180	CHAGRIN FALLS	1.50		CENTER TWP. JEDD	2.00
185	CHARDON	2.00	454	MAINEVILLE	1.00
190	* CIRCLEVILLE	1.50	456	MANCHESTER (ADAMS)	1.00
210	CLEVELAND HEIGHTS	2.00	460	MAPLE HEIGHTS	2.50
159	CLINTON	1.00	466	* MARTINS FERRY	1.00
293	* CLINTON TWP. / GRANDVIEW HTS. JEDZ	2.50	480	MAYFIELD HEIGHTS	1.00
224	COMMERCIAL POINT	1.00	485	MAYFIELD VILLAGE	2.00
236	* CONESVILLE	1.00	475	MCCLURE	1.00
226	CONTINENTAL	1.00	478	MCDONALD	2.00
223	CORWIN	0.50	486	MECHANICSBURG	1.00
250	CUYAHOGA HEIGHTS	2.00	489	MELROSE	1.00
251	DANVILLE	1.00	490	MENTOR	2.00
256	DENNISON	2.00	496	METAMORA	1.00
270	EAST CLEVELAND	2.00	499	MIDDLE POINT	1.50
268	EAST PALESTINE	1.00	500	MIDDLEBURG HEIGHTS	2.00
246	* EATON	1.50	503	MIDDLEPORT	1.00
292	EATON JEDD (LORAIN)	1.75	501	MIFFLIN	1.00
271	EDISON	0.50	505	MILAN	1.00
277	ELYRIA	1.75	513	MILFORD	1.00
282	ELYRIA TWP. / ELYRIA JEDD	1.75	523	MILFORD JEDD	1.00
235	* EMPIRE	1.00	613	MILFORD JEDD II	1.00
287	FAIRBORN	1.50	622	MILFORD JEDD III	1.00
			623	MILFORD JEDD IV	1.00

*AMSTERDAM NEW MEMBER AS OF 7-1-14
 *BAINBRIDGE TWP. / SOLON **JEDD** NEW MEMBER AS OF 1-1-15
 *BALTIC NEW MEMBER AS OF 1-1-14
 *CAMDEN NEW MEMBER & NEW TAX AS OF 1-1-14
 *CATAWBA NEW MEMBER AS OF 1-1-14
 *CIRCLEVILLE TAX RATE CHANGE
 FROM 1.50% TO 2.00% AS OF 1-1-15
 *CLINTON TWP. / GRANDVIEW HTS. **JEDZ**
 NEW MEMBER & NEW TAX AS OF 4-1-14
 *CONESVILLE NEW MEMBER & NEW TAX AS OF 1-1-15
 *EATON NEW MEMBER AS OF 7-1-14
 *EMPIRE NEW MEMBER & NEW TAX AS OF 1-1-15

*GRATIS NEW MEMBER & NEW TAX AS OF 1-1-14
 *HIRAM NEW MEMBER AS OF 7-1-14
 *KENT TAX RATE CHANGE FROM
 2.00% TO 2.25% AS OF 1-1-14
 *LYNDHURST TAX RATE CHANGE FROM
 1.50% TO 2.00% AS OF 1-1-15
 *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
 *MARTINS FERRY TAX RATE CHANGE
 FROM 0.75% TO 1.00% AS OF 6-1-14

2014 WITHHOLDING TAX TABLE

CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE
507	MILFORD CENTER	1.00	852	* RUSH TWP. / UHRICHSVILLE JEDD	1.75
558	MILLER CITY	1.00	704	SABINA	1.00
502	MINERAL CITY	1.00	701	SAINT CLAIRSVILLE	0.75
509	MINERVA PARK	1.00	707	SAINT PARIS	1.00
508	MINGO JUNCTION	1.975	712	SALINEVILLE	1.00
515	MOGADORE	2.25	710	SANDUSKY	1.00
520	MORELAND HILLS	1.00	711	SARDINIA	1.00
617	MORRAL	1.00	716	* SCIOTO TWP. JEDD	2.00
479	MOSCOW	1.00	720	SEVEN HILLS	2.00
528	MOUNT STERLING	1.00	750	SHAKER HEIGHTS	2.25
331	MOUNT VICTORY	1.00	749	SHAWNEE HILLS	2.00
527	* MT. HEALTHY	1.50	751	* SHEFFIELD LAKE	2.00
535	NEW ALBANY	2.00	752	SHEFFIELD VILLAGE	2.00
568	NEW BAVARIA	1.00	748	SHERWOOD	1.00
504	NEW BLOOMINGTON	1.00	756	SILVER LAKE	2.00
554	NEW FRANKLIN	1.00	757	SILVERTON	1.25
524	NEW RICHMOND	1.00	760	* SOLON	2.00
602	* NEW RIEGEL	1.00	763	SOUTH CHARLESTON	1.00
525	NEW WATERFORD	1.00	770	SOUTH EUCLID	2.00
540	NEWBURGH HEIGHTS	2.00	769	* SOUTH SOLON	1.00
562	NEWCOMERSTOWN	2.00	627	* SPRINGFIELD TWP. JEDZ I	1.50
561	NEWTOWN	1.00	776	STEBENVILLE	2.00
549	NORTH LEWISBURG	1.00	764	STRATTON	1.00
550	NORTH OLMSTED	2.00	775	STREETSBORO	2.00
565	NORTH RIDGEVILLE	1.00	780	STRONGSVILLE	2.00
621	* NORTH ROBINSON	1.00	742	SUGAR GROVE	0.75
570	NORTH ROYALTON	2.00	733	SUGARCREEK	1.50
624	* OAK HILL	0.50	779	SUNBURY	1.00
580	OAKWOOD VILLAGE (CUYAHOGA)	2.50	784	SWANTON	1.25
585	* OBERLIN	1.90	785	SYCAMORE	1.00
590	OLMSTED FALLS	1.50	783	TALLMADGE	2.00
589	OLMSTED JEDD	1.50	728	THURSTON	1.00
600	ORANGE VILLAGE	2.00	727	TIRO	1.00
601	ORANGE-CHAGRIN- HIGHLANDS JEDD	2.00	794	TONTOGANY	1.00
606	OTTAWA	1.00	792	TORONTO	2.00
578	OWENSVILLE	1.00	801	TREMONT CITY	1.00
609	OXFORD	2.00	790	* TWINSBURG	2.00
610	PAINESVILLE	2.00	797	UHRICHSVILLE	1.75
581	PAINESVILLE / CONCORD JEDD	1.75	800	UNIVERSITY HEIGHTS	2.50
619	PATASKALA	1.00	802	UPPER ARLINGTON	2.00
674	* PATTERSON	1.00	806	URBANCREST	2.00
650	PEPPER PIKE	1.00	810	VALLEY VIEW (CUYAHOGA)	2.00
654	* PERRY	2.00	743	VALLEYVIEW (FRANKLIN)	1.00
664	PERRY JEDD	1.00	815	VERMILION	1.50
637	PIKETON	1.00	821	WAKEMAN	1.00
640	PLAIN CITY	1.00	808	WATERVILLE	2.00
641	PLEASANT HILL	0.75	827	WAYNESVILLE	1.00
642	PLEASANTVILLE	1.00	833	WELLINGTON	1.00
644	PORTAGE	1.00	834	WELLSTON	1.00
648	POWELL	0.75	839	WELLSVILLE	1.00
645	* POWHATAN POINT	1.00	841	WEST ELKTON	1.00
643	QUINCY	1.00	850	WEST MANSFIELD	1.00
657	* RAVENNA	2.00	840	WESTLAKE	1.50
660	REMINDERVILLE	1.50	842	WESTON	1.00
661	REMINDERVILLE / TWINSBURG TWP. JEDD	1.50	864	WILLIAMSBURG	1.00
662	REYNOLDSBURG	1.50	870	WILLOUGHBY	2.00
663	REYNOLDSBURG E-ZONE	1.50	880	WILLOUGHBY HILLS	2.00
670	RICHMOND HEIGHTS	2.25	890	WILLOWICK	2.00
671	RICHWOOD	1.00	892	WILLSHIRE	1.00
669	RIDGEWAY	0.50	894	WINTERSVILLE	1.00
588	RIO GRANDE	1.50	900	WOODMERE	2.50
672	RIPLEY	1.00	901	WOODSTOCK	1.00
680	RIVERSIDE	1.50	904	WORTHINGTON	2.50
703	ROSSFORD	2.25	906	YELLOW SPRINGS	1.50
			907	YOUNGSTOWN	2.75
			908	YOUNGSTOWN / GIRARD JEDZ	2.75

*MT. HEALTHY NEW MEMBER AS OF 1-1-14
 *NEW RIEGEL NEW MEMBER AS OF 1-1-14
 *NORTH ROBINSON NEW MEMBER &
 NEW TAX AS OF 1-1-14
 *OAK HILL NEW MEMBER & NEW TAX AS OF 4-1-14
 *OBERLIN TAX RATE CHANGE FROM
 1.90% TO 2.50% AS OF 1-1-15
 *PATTERSON NEW MEMBER & NEW TAX AS OF 4-1-14
 *PERRY TAX RATE CHANGE FROM
 1.00% TO 2.00% AS OF 7-1-14
 *POWHATAN POINT TAX RATE CHANGE
 FROM 0.75% TO 1.00% AS OF 7-1-14
 *RAVENNA NEW MEMBER AS OF 1-1-15

*RUSH TWP. / UHRICHSVILLE JEDD
 NEW MEMBER & NEW TAX AS OF 7-1-14
 *SCIOTO TWP. JEDD NEW MEMBER &
 NEW TAX AS OF 1-1-15
 *SHEFFIELD LAKE TAX RATE CHANGE
 FROM 1.50% TO 2.00% AS OF 7-1-14
 *SOLON NEW MEMBER AS OF 1-1-15
 *SOUTH SOLON TAX RATE CHANGE
 FROM 0.00% TO 1.00% AS OF 7-1-14
 *SPRINGFIELD TWP. JEDZ I
 NEW MEMBER & NEW TAX AS OF 8-1-14
 *TWINSBURG TAX RATE CHANGE FROM
 2.25% TO 2.00% AS OF 1-1-14