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## **2016 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 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. 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, Lagrange and Oberlin exempt stock option income from withholding. Lithopolis 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** section.

## **Amending Originally Filed Form 11:**

If you have discovered an error on a previously filed Form 11, you are required to make the correction using Form 11A. A separate form 11A must be filed for each period reflecting only the municipalities that are affected. For example: If you file Form 11 on a monthly basis, you will need to submit a Form 11A for each month affected. Likewise for quarterly filers. However, if you file on a semi-monthly basis, your amended Form 11A's must reflect the total for the entire month.

**Note:** Overpayments cannot be credited to the next tax year and must be refunded.

## **Annual Reconciliation:**

An annual Reconciliation of Income Tax Withheld (Form 17) is required to be filed and is mailed under separate cover. The reconciliation should reflect amounts indicated on the W-2's. If amended Form 11(s) are filed, the Form 17 should reflect any information amended throughout the year. Corrected W-2's must also be filed, if applicable.

## **Penalty, Interest, and Late Filing:**

If a form / payment is not postmarked by 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 employees in a RITA municipality, 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:

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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 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: To avoid delinquencies on your account, Form 11 should be filed even if no wages were paid for the period.

If you file your Form 11 electronically, you do not need to file a paper Form 11

## Joint Economic Development Districts (JEDD)'s or Enterprise Zones (E-Zones)

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Some RITA municipalities have Joint Economic Development Districts (JEDD)'s or Joint Economic Development Zones or Enterprise Zones (E-Zones). Please use caution when indicating withholding for the JEDD's, JEDZ's, and E-Zone's. They are separate taxing entities that must have their withholding reported separately.

Bainbridge Twp. / Solon JEDD  
Beachwood East JEDD  
Beachwood West JEDD  
Boston Twp. / Peninsula JEDD  
Brimfield Twp. / Tallmadge JEDD  
Circleville / Pickaway Twp. JEDD  
Clinton Twp. / Grandview Hts. JEDZ  
Eaton JEDD  
Elyria Twp. / Elyria JEDD  
Harrison Twp. JEDD  
Holland / Springfield Twp. JEDZ  
Macedonia / Northfield Center Twp. JEDD  
Milford JEDD  
Milford JEDD II

Milford JEDD III  
Milford JEDD IV  
Milford JEDD V  
Olmsted JEDD  
Orange - Chagrin - Highlands JEDD  
Painesville / Concord JEDD  
Perry JEDD  
Reminderville / Twinsburg Twp. JEDD  
Reynoldsburg Enterprise Zone  
RushTwp. / Uhrichsville JEDD  
Scioto Twp. JEDD  
Springfield Twp. JEDZ I  
Youngstown / Girard 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.

## **REQUIREMENTS FOR ALL MUNICIPALITIES**

Please be advised that municipal income tax withholding due dates and related thresholds have changed as noted below. These changes are the result of the enactment of House Bill 5 by the State legislature. In addition to these changes to withholding tax filing requirements, H.B. 5 also includes changes to the occasional entrant provisions, penalty and interest rates, annual tax return and estimated tax payment due dates and thresholds, and other items.

### **Withholding Due Dates and Thresholds**

**Monthly filing and payment** is required if an employer has withheld with respect to a municipality more than \$2,399 in the immediately preceding calendar year, or more than \$200 in any one month in the immediately preceding calendar quarter. The due date for Monthly filers is the 15th day of the month following the month withheld.

**Quarterly filing and payment** is required if an employer has withheld with respect to a municipality \$2,399 or less in the immediately preceding calendar year, or \$200 or less for each month in the immediately preceding calendar quarter. For the first two quarters of 2016, the due date for Quarterly filers was the 15th day of the month following the end of the quarter. NOTE: Effective 9/14/16, Senate Bill 172 changed the due date for quarterly filings and payments to the last day of the month following the end of each calendar quarter. The changes to the due date took effect for returns and payments starting with the third quarter of 2016.

**Semi-monthly withholding** MAY BE REQUIRED by a municipality if an employer has withheld \$12,000 or more in the immediately preceding calendar year with respect to a municipality, or more than \$1,000 in any month of the immediately preceding quarter with respect to that same municipality. The due dates for Semi-monthly filers are 3 banking days after the 15th of the month, and 3 banking days after the end of each month.

### **Expansion of the Occasional Entrant Provisions**

H.B. 5 expands the current occasional entrant exemption from withholding from 12 days to 20 days. Tax must be withheld for the employee's "principal place of work" (as defined in the Bill) for the first 20 days an employee works in another Ohio municipality ("non-principal place of work municipality"). Withholding is required for the "non-principal place of work municipality" beginning on the 21<sup>st</sup> day. Exceptions to the new 20-day rule exist for certain construction and other long-term worksite locations.

**Small employers** (those with less than \$500,000 in annual gross receipts as defined in the Bill) are only required to withhold for the municipality in which the employer is physically located. The \$500,000 gross receipts threshold is determined annually based on gross receipts reported on the immediately preceding year's federal tax return. The "small employer withholding rule" does not apply to any government entity or agency.

**Changes to Qualifying Wages** "Third-party sick pay" as defined in the Bill is exempt from withholding and from taxation. "Clergy Wages" that are exempt from federal FICA/Medicare withholding are required to be included in Qualifying Wages and are subject to tax.

## **SPECIAL NOTES**

**These notes are subject to change and reflect information available at the time of print. Please see our website [www.ritaohio.com](http://www.ritaohio.com) for the most up to date information.**

Municipalities listed below have a semi-monthly filing requirement:

<b>BEXLEY, BRIMFIELD TWP / TALLMADGE JEDD, CLINTON TWP. / GRANDVIEW HTS. JEDZ, EDGERTON, GAHANNA, GALENA, GRANDVIEW HTS., GROVE CITY, HILLIARD,</b>	<b>HOPEDALE, HURON, JEWETT, MADISON, MILLERSPORT, MINERVA PARK, MOUNT STERLING, NEW ALBANY, NEW RIEGEL, NORWALK, POWELL,</b>	<b>REYNOLDSBURG, REYNOLDSBURG E-ZONE, RUSH TWP. / UHRICHSVILLE JEDD, SCIOTO TWP. JEDD, SEVEN HILLS, TALLMADGE, UHRICHSVILLE, UPPER ARLINGTON, WORTHINGTON</b>
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Special notes for municipalities that may have a requirement for withholding on employees under the age of 18, or special notes regarding employee classification as a student, are available on our website in the SPECIAL NOTES section of the Form 11 Withholding Instructions as well as on each municipality's landing page.

**2016 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	277	* ELYRIA	2.25
022	ADELPHI	1.00	282	* ELYRIA TWP. / ELYRIA JEDD	2.25
044	AMANDA	1.00	235	EMPIRE	1.00
039	AMSTERDAM	1.00	287	FAIRBORN	1.50
015	ANDOVER	1.50	291	FAIRPORT HARBOR	2.00
031	ANTWERP	1.00	300	FAIRVIEW PARK	2.00
013	ARLINGTON HEIGHTS	2.10	304	FORT JENNINGS	1.00
041	* ASHLEY	1.00	305	* FOSTORIA	2.00
006	ASHVILLE	1.00	308	FREDERICKTOWN	1.00
010	AURORA	2.00	310	FREMONT	1.50
020	AVON	1.75	316	GAHANNA	1.50
021	AVON LAKE	1.50	319	GALENA	1.00
037	BAINBRIDGE TWP. / SOLON JEDD	2.00	317	GALION	2.00
033	* BALTIC	1.50	320	GARFIELD HEIGHTS	2.00
029	BALTIMORE	1.00	346	GIRARD	2.00
040	BAY VILLAGE	1.50	347	GLENWILLOW	2.00
050	BEACHWOOD	2.00	350	GRAFTON	1.50
051	BEACHWOOD EAST JEDD	2.00	357	GRANDVIEW HEIGHTS	2.50
052	BEACHWOOD WEST JEDD	2.00	294	GRATIS	1.00
054	BEAVERDAM	1.00	337	GREENHILLS	1.50
065	BEDFORD HEIGHTS	2.00	358	GROVE CITY	2.00
083	BELLE CENTER	1.00	339	HARRISON	1.00
087	* BELLEFONTAINE	1.333	329	HARRISON TWP. JEDD	1.00
086	BELLEVUE	1.50	326	HARROD	1.00
089	BELPRE	1.00	364	HASKINS	1.00
090	BENTLEYVILLE	1.00	370	HIGHLAND HEIGHTS	2.00
100	BEREA	2.00	371	HILLIARD	2.00
116	* BETHEL	0.50	375	HIRAM	2.00
102	BETTSVILLE	1.00	381	HOLLAND	2.25
104	BEXLEY	2.50	244	HOLLAND / SPRINGFIELD TWP. JEDZ	1.50
096	BLOOMDALE	1.00	431	HOPEDALE	1.00
095	BLOOMINGDALE	1.00	378	HUDSON	2.00
110	BOSTON HEIGHTS	2.00	385	HURON	1.00
117	BOSTON TWP. / PENINSULA JEDD	2.00	390	INDEPENDENCE	2.00
130	BRECKSVILLE	2.00	340	JACKSON CENTER	1.50
132	BREMEN	1.00	438	* JEFFERSONVILLE	1.00
137	BRIMFIELD TWP. / TALLMADGE JEDD	1.25	313	JERRY CITY	1.00
140	BROADVIEW HEIGHTS	2.00	377	JEWETT	1.00
150	BROOKLYN	2.50	386	JOHNSTOWN	1.00
160	BROOKLYN HEIGHTS	2.00	392	KENT	2.25
154	BUCKLAND	1.00	412	KILLBUCK	1.00
162	CAIRO	0.50	394	KIRTLAND	2.00
232	CAMDEN	1.00	398	LAGRANGE	1.50
167	CAMPBELL	2.50	327	LAKELINE	1.00
168	CARDINGTON	1.00	401	LAKEMORE	2.00
202	CARROLL	0.75	424	LITHOPOLIS	1.50
204	CATAWBA	1.00	427	LOCKBOURNE	1.00
195	CECIL	1.00	426	LOCKLAND	2.10
192	CEDARVILLE	1.25	436	LOVELAND	1.00
194	CENTERBURG	1.00	445	* LOWELLVILLE	2.00
180	CHAGRIN FALLS	1.50	440	LYNDHURST	2.00
185	CHARDON	2.00	689	* LYONS	1.00
190	CIRCLEVILLE	2.00	450	MACEDONIA	2.00
151	* CIRCLEVILLE / PICKAWAY TWP. JEDD	2.00	451	MACEDONIA / NORTHFIELD	
237	* CLARKSVILLE	1.00		CENTER TWP. JEDD	2.00
210	* CLEVELAND HEIGHTS	2.25	452	* MADISON	1.00
159	CLINTON	1.00	454	MAINEVILLE	1.00
293	CLINTON TWP. / GRANDVIEW HTS. JEDZ	2.50	456	MANCHESTER (ADAMS)	1.00
224	COMMERCIAL POINT	0.75	460	MAPLE HEIGHTS	2.50
236	CONESVILLE	1.00	466	MARTINS FERRY	1.00
226	CONTINENTAL	1.00	480	MAYFIELD HEIGHTS	1.00
223	CORWIN	0.50	485	MAYFIELD VILLAGE	2.00
250	CUYAHOGA HEIGHTS	2.00	475	MCCLURE	1.00
251	* DANVILLE	1.50	478	MCDONALD	2.00
152	* DARBYVILLE	1.00	486	MECHANICSBURG	1.00
249	* DEGRAFF	1.00	489	MELROSE	1.00
256	DENNISON	2.00	490	MENTOR	2.00
270	EAST CLEVELAND	2.00	496	METAMORA	1.00
268	EAST PALESTINE	1.00	499	MIDDLE POINT	1.50
273	EASTLAKE	2.00	500	MIDDLEBURG HEIGHTS	2.00
246	EATON	1.50	503	MIDDLEPORT	1.00
292	* EATON JEDD (LORAIN)	2.25	501	MIFFLIN	1.00
248	* EDGERTON	1.75	505	MILAN	1.00
271	EDISON	0.50	513	MILFORD	1.00
269	* ELMWOOD PLACE	2.00			

\*ASHLEY NEW MEMBER & NEW TAX AS OF 1-1-16

\*BALTIC TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-16

\*BELLEFONTAINE NEW MEMBER AS OF 1-1-16

\*BETHEL NEW MEMBER & NEW TAX AS OF 1-1-16

\*CIRCLEVILLE / PICKAWAY TWP. JEDD NEW MEMBER & NEW TAX AS OF 1-1-16

\*CLARKSVILLE NEW MEMBER & NEW TAX AS OF 7-1-16

\*CLEVELAND HEIGHTS TAX RATE CHANGE FROM 2.00% TO 2.25% AS OF 1-1-16

\*DANVILLE TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 1-1-16

\*DARBYVILLE NEW MEMBER & NEW TAX AS OF 10-1-16

\*DEGRAFF NEW MEMBER AS OF 7-1-16

\*EATON JEDD TAX RATE CHANGE FROM 1.75% TO 2.25% AS OF 7-1-16

\*EDGERTON NEW MEMBER AS OF 9-1-16

\*ELMWOOD PLACE NEW MEMBER AS OF 7-1-16

\*ELYRIA & ELYRIA TWP. / ELYRIA JEDD TAX RATE CHANGE FROM 1.75% TO 2.25% AS OF 7-1-16

\*FOSTORIA NEW MEMBER AS OF 10-1-16

\*JEFFERSONVILLE NEW MEMBER AS OF 7-1-16

\*LOWELLVILLE NEW MEMBER AS OF 10-1-15

\*LYONS NEW MEMBER & NEW TAX AS OF 11-1-16

\*MADISON NEW MEMBER AS OF 1-1-17

**2016 WITHHOLDING TAX TABLE**

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

\*MILFORD JEDD V NEW MEMBER AS OF TBD  
 \*MILLERSPORT NEW MEMBER & NEW TAX AS OF 7-1-16  
 \*NEW FRANKLIN TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 1-1-17  
 \*NEY NEW MEMBER & NEW TAX AS OF 1-1-16  
 \*NORTH CANTON NEW MEMBER AS OF 7-1-16  
 \*NORTHFIELD NEW MEMBER AS OF 1-1-17  
 \*NORWALK NEW MEMBER AS OF 1-1-17

\*PLAIN CITY TAX RATE CHANGE FROM 1.00% TO 1.50% AS OF 7-1-16  
 \*RAVENNA TAX RATE CHANGE FROM 2.25% TO 2.50% AS OF 5-1-16  
 \*ROCKY RIVER NEW MEMBER AS OF 1-1-16  
 \*WADSWORTH NEW MEMBER AS OF 1-1-16  
 \*WAYNESVILLE TAX RATE CHANGE FROM 1.00% TO 0.50% AS OF 1-1-16