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2017 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 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 who employs one or more persons on a salary, wage, commission, or other such compensation subject to a municipality's income tax ordinance 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. 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, Oberlin and Plain City exempt stock option income from withholding. Lithopolis, Lockland and Wintersville exempt nonqualified deferred compensation described in IRC § 3121 (v)(2)(C). Compensation attributable to a Section 125 "Cafeteria" plan is not taxable by any Ohio municipality. Each municipality may have a requirement for withholding on employees under the age of 18 or other specific requirements. Go to www.ritaohio.com and select the RITA Municipalities link for specific items that may apply to a Member municipality or JEDD/JEDZ/Enterprise Zone

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 due the last day of February following the calendar year. 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 respective municipal income tax ordinance.

Other Fees

A fee will be charged 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 fees described above for any errors.

Business Changes and Updates

If your business has closed: 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, FEIN and Filing Frequency: If your mailing address, federal identification number, company name, or quarterly / monthly filing requirements have changed, please provide the updated information under separate cover letter including a brief explanation of the change. Please also include the applicable FEIN(s), contact name, and phone number.

If you received a preprinted Form 11 and your mailing address, FEIN, company name, or 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 each municipality, 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.

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 (JEDDs), Joint Economic Development Zones (JEDZs) or Enterprise Zones (E-Zones)

Some RITA municipalities have Joint Economic Development Districts (JEDDs) or Joint Economic Development Zones (JEDZs) or Enterprise Zones (E-Zones). Please use caution when indicating withholding for the JEDDs, JEDZs, and E-Zones. These are separate taxing entities that must have their withholding reported separately. Below is a list of RITA member JEDDs, JEDZs, and E-Zones.

Bainbridge Twp. / Solon JEDD	Milford JEDD III
Beachwood East JEDD	Milford JEDD IV
Beachwood West JEDD	Milford JEDD V
Boston Twp. / Peninsula JEDD	Olmsted JEDD
Brimfield Twp. / Tallmadge JEDD	Orange - Chagrin - Highland JEDD
Circleville / Pickaway Twp. JEDD	Painesville / Concord JEDD
Clinton Twp. / Grandview Hts. JEDZ	Perry JEDD
Eaton JEDD	Reminderville / Twinsburg Twp. JEDD
Elyria Twp. / Elyria JEDD	Reynoldsburg Enterprise Zone
Harrison Twp. JEDD	RushTwp. / Uhrichsville JEDD
Holland / Springfield Twp. JEDZ	Scioto Twp. JEDD
Macedonia / Northfield Center Twp. JEDD	Springfield Twp. JEDZ I
Milford JEDD	Youngstown / Girard JEDZ
Milford JEDD II	

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, H.B. 5 also includes changes to the occasional entrant provisions, penalty and interest rates, 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. All employers not required to file monthly (or semi-monthly), file quarterly – due date is the last day of the month following the end of the quarter.

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. See “SPECIAL NOTES” section for list of RITA members requiring semi-monthly filing.

Expansion of the Occasional Entrant Provisions

H.B. 5 expands the current occasional entrant exemption from withholding from 12 days to 20 days beginning with tax year 2016. Tax must be withheld for the employee's “principal place of work” as defined in Ohio Revised Code section 718 (“ORC 718”) 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 21st day. Exceptions to the 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 ORC 718) 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 ORC 718 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 for the most up to date information, including, new RITA municipalities, tax rate changes and complete table of tax rates which are available to print or export.

Each municipality may have a requirement for withholding on employees under the age of 18, or other more specific requirements. Go to www.ritaohio.com and select RITA Municipalities link for specific items that may apply to a Member municipality or JEDD/JEDZ/Enterprise Zone.

Municipalities listed below have a semi-monthly filing requirement:

BEXLEY	MOUNT STERLING
BRIMFIELD TWP / TALLMADGE JEDD	NEW ALBANY
CLINTON TWP. / GRANDVIEW HTS. JEDZ	NEW RIEGEL
EDGERTON	POWELL
GAHANNA	REYNOLDSBURG
GALENA	REYNOLDSBURG E-ZONE
GRANDVIEW HTS.	RUSH TWP. / UHRICHSVILLE JEDD
GROVE CITY	SCIOTO TWP JEDD
HILLIARD	SEVEN HILLS
HOPEDALE	TALLMADGE
HURON	UHRICHSVILLE
JEWETT	UPPER ARLINGTON
MADISON	WORTHINGTON
MILLERSPORT	
MINERVA PARK	

2017 WITHHOLDING TAX TABLE

CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE	CODE	MUNICIPALITY	RATE
018	ADDYSTON	1.50	326	HARROD	1.00	609	OXFORD	2.00
022	ADELPHI	1.00	364	HASKINS	1.00	610	PAINESVILLE	2.00
044	AMANDA	1.00	370	HIGHLAND HEIGHTS	2.00	581	PAINESVILLE / CONCORD JEDD	1.75
039	AMSTERDAM	1.00	371	HILLIARD	2.00	619	PATASKALA	1.00
015	ANDOVER	1.50	375	HIRAM	2.00	674	PATTERSON	1.00
031	ANTWERP	1.00	381	HOLLAND	2.25	631	PENINSULA	2.00
013	ARLINGTON HEIGHTS	2.10	244	HOLLAND / SPRINGFIELD TWP. JEDD	1.50	650	PEPPER PIKE	1.00
041	ASHLEY	1.00	431	HOPEDALE	1.00	654	PERRY	2.00
006	ASHVILLE	1.00	378	HUDSON	2.00	664	PERRY JEDD	1.00
010	AURORA	2.00	385	HURON	1.00	637	PIKETON	1.00
020	AVON	1.75	390	INDEPENDENCE	2.00	640	PLAIN CITY	1.50
021	AVON LAKE	1.50	340	JACKSON CENTER	1.50	641	PLEASANT HILL	0.75
037	BAINBRIDGE TWP. / SOLON JEDD	2.00	438	JEFFERSONVILLE	1.00	642	PLEASANTVILLE	1.00
033	BALTIC	1.50	313	JERRY CITY	1.00	644	PORTAGE	1.00
029	BALTIMORE	1.00	377	JEWETT	1.00	648	POWELL	0.75
040	BAY VILLAGE	1.50	386	JOHNSTOWN	1.00	645	POWHATAN POINT	1.00
050	BEACHWOOD	2.00	392	KENT	2.25	643	QUINCY	1.00
051	BEACHWOOD EAST JEDD	2.00	412	KILBUCK	1.00	657	RAVENNA	2.50
052	BEACHWOOD WEST JEDD	2.00	394	KIRTLAND	2.00	660	REMINDERVILLE	1.50
054	BEAVERDAM	1.00	398	LAGRANGE	1.50	661	REMINDERVILLE / TWINSBURG TWP. JEDD	1.50
065	BEDFORD HEIGHTS	2.00	327	LAKELINE	1.00	662	REYNOLDSBURG	1.50
083	BELLE CENTER	1.00	401	LAKEMORE	2.00	663	REYNOLDSBURG E-ZONE	1.50
087	BELLEFONTAINE	1.333	424	LITHOPOLIS	1.50	670	RICHMOND HEIGHTS	2.25
086	BELLEVUE	1.50	427	LOCKBOURNE	1.00	671	RICHWOOD	1.00
089	BELPRE	1.00	426	LOCKLAND	2.10	669	RIDGEWAY	0.50
090	BENTLEYVILLE	1.00	436	LOVELAND	1.00	588	RIO GRANDE	1.50
100	BEREA	2.00	445	LOWELLVILLE	2.00	672	RIPLEY	1.00
116	BETHEL	0.50	440	LYNDHURST	2.00	680	RIVERSIDE	1.50
102	BETTSVILLE	1.00	689	LYONS	1.00	700	ROCKY RIVER	2.00
104	BEXLEY	2.50	450	MACEDONIA	2.00	703	ROSSFORD	2.25
096	BLOOMDALE	1.00	451	MACEDONIA / NORTHFIELD	852	RUSH TWP. / UHRICHSVILLE JEDD	1.75	
095	BLOOMINGDALE	1.00		CENTER TWP. JEDD	2.00	704	SABINA	1.00
110	BOSTON HEIGHTS	2.00	452	* MADISON	1.00	701	SAINT CLAIRSVILLE	0.75
117	BOSTON TWP. / PENINSULA JEDD	2.00	454	MAINEVILLE	1.00	707	SAINT PARIS	1.00
130	BRECKSVILLE	2.00	456	MANCHESTER (ADAMS)	1.00	712	SALINEVILLE	1.00
132	BREMEN	1.00	460	MAPLE HEIGHTS	2.50	710	SANDUSKY	1.25
137	BRIMFIELD TWP. / TALLMADGE JEDD	1.25	690	* MARENGO	1.00	711	SARDINIA	1.00
140	BROADVIEW HEIGHTS	2.00	466	MARTINS FERRY	1.00	716	SCIOTO TWP. JEDD	2.00
150	BROOKLYN	2.50	480	MAYFIELD HEIGHTS	1.00	720	* SEVEN HILLS	2.50
160	BROOKLYN HEIGHTS	2.00	485	MAYFIELD VILLAGE	2.00	750	SHAKER HEIGHTS	2.25
154	BUCKLAND	1.00	475	MCCLURE	1.00	749	SHAWNEE HILLS	2.00
162	CAIRO	0.50	478	MCDONALD	2.00	751	SHEFFIELD LAKE	2.00
232	CAMDEN	1.00	486	MECHANICSBURG	1.00	752	SHEFFIELD VILLAGE	2.00
167	CAMPBELL	2.50	489	MELROSE	1.00	748	SHERWOOD	1.00
168	CARDINGTON	1.00	490	MENTOR	2.00	756	SILVER LAKE	2.00
202	CARROLL	0.75	496	METAMORA	1.00	757	SILVERTON	1.25
204	CATAWBA	1.00	499	MIDDLE POINT	1.50	760	SOLON	2.00
195	CECIL	1.00	500	MIDDLEBURG HEIGHTS	2.00	763	SOUTH CHARLESTON	1.00
192	CEDARVILLE	1.25	503	MIDDLEPORT	1.00	770	SOUTH EUCLID	2.00
194	CENTERBURG	1.00	501	MIFFLIN	1.00	769	SOUTH SOLON	1.00
180	* CHAGRIN FALLS	1.85	505	MILAN	1.00	725	* SOUTH VIENNA	1.00
185	CHARDON	2.00	513	MILFORD	1.00	627	SPRINGFIELD TWP. JEDD I	1.50
190	CIRCLEVILLE	2.00	523	MILFORD JEDD	1.00	857	* ST. LOUISVILLE	1.00
151	CIRCLEVILLE / PICKAWAY TWP. JEDD	2.00	613	MILFORD JEDD II	1.00	776	STEUBENVILLE	2.00
237	CLARKSVILLE	1.00	622	MILFORD JEDD III	1.00	764	STRATTON	1.00
210	CLEVELAND HEIGHTS	2.25	623	MILFORD JEDD IV	1.00	775	STREETSBORO	2.00
159	CLINTON	1.00	628	MILFORD JEDD V	1.00	780	STRONGSVILLE	2.00
293	CLINTON TWP. / GRANDVIEW HTS. JEDD	2.50	507	MILFORD CENTER	1.00	742	SUGAR GROVE	0.75
224	COMMERCIAL POINT	0.75	692	MILLERSPORT	1.00	733	SUGARCREEK	1.50
236	CONESVILLE	1.00	502	MINERAL CITY	1.00	779	SUNBURY	1.00
226	CONTINENTAL	1.00	509	MINERVA PARK	2.00	784	SWANTON	1.25
223	CORWIN	0.50	508	MINGO JUNCTION	1.975	785	SYCAMORE	1.00
250	* CUYAHOGA HEIGHTS	2.50	515	MOGADORE	2.25	783	TALLMADGE	2.00
251	DANVILLE	1.50	520	MORELAND HILLS	1.00	727	TIRO	1.00
152	DARBYVILLE	1.00	617	MORRAL	1.00	794	TONTOGANY	1.00
249	DEGRAFF	1.00	528	MOUNT STERLING	1.00	792	TORONTO	2.00
256	DENNISON	2.00	331	MOUNT VICTORY	1.00	801	TREMONT CITY	1.00
270	EAST CLEVELAND	2.00	527	MT. HEALTHY	2.00	855	TRIMBLE	1.00
268	EAST PALESTINE	1.00	535	NEW ALBANY	2.00	790	TWINSBURG	2.00
273	EASTLAKE	2.00	568	NEW BAVARIA	1.00	797	UHRICHSVILLE	1.75
246	EATON	1.50	504	NEW BLOOMINGTON	1.00	800	UNIVERSITY HEIGHTS	2.50
292	EATON JEDD (LORAIN)	2.25	554	* NEW FRANKLIN	2.00	802	UPPER ARLINGTON	2.50
248	EDGERTON	1.75	524	NEW RICHMOND	1.00	806	URBANCREST	2.00
271	EDISON	0.50	602	NEW RIEGEL	1.00	810	VALLEY VIEW (CUYAHOGA)	2.00
269	ELMWOOD PLACE	2.00	525	NEW WATERFORD	1.00	743	VALLEYVIEW (FRANKLIN)	1.00
277	ELYRIA	2.25	540	NEWBURGH HEIGHTS	2.00	815	VERMILION	1.50
282	ELYRIA TWP. / ELYRIA JEDD	2.25	562	NEWCOMERSTOWN	2.00	818	WADSWORTH	1.40
235	EMPIRE	1.00	717	* NEWTONSVILLE	1.00	821	WAKEMAN	1.00
287	FAIRBORN	1.50	561	NEWTOWN	1.00	808	WATERVILLE	2.00
291	FAIRPORT HARBOR	2.00	677	NEY	1.00	827	WAYNESVILLE	0.50
300	FAIRVIEW PARK	2.00	546	NORTH CANTON	1.50	833	WELLINGTON	1.00
304	FORT JENNINGS	1.00	549	NORTH LEWISBURG	1.00	834	WELLSTON	1.00
305	FOSTORIA	2.00	550	NORTH OLMS TED	2.00	839	WELLSVILLE	1.00
308	FREDERICKTOWN	1.00	565	NORTH RIDGEVILLE	1.00	841	WEST ELKTON	1.00
310	FREMONT	1.50	621	NORTH ROBINSON	1.00	850	WEST MANSFIELD	1.00
316	GAHANNA	1.50	570	NORTH ROYALTON	2.00	840	WESTLAKE	1.50
319	GALENA	1.00	545	* NORTHFIELD VILLAGE	2.00	842	WESTON	1.00
317	GALION	2.00	573	* NORWALK	1.50	864	WILLIAMSBURG	1.00
320	GARFIELD HEIGHTS	2.00	624	OAK HILL	0.50	870	WILLOUGHBY	2.00
679	* GETTYSBURG	1.00	580	OAKWOOD VILLAGE (CUYAHOGA)	2.50	880	WILLOUGHBY HILLS	2.00
346	GIRARD	2.00	585	BERLIN	2.50	890	WILLOWICK	2.00
347	GLENWILLOW	2.00	590	OLMSTED FALLS	1.50	892	WILLSHIRE	1.00
350	GRAFTON	1.50	589	OLMSTED JEDD	1.50	894	WINTERSVILLE	1.00
357	GRANDVIEW HEIGHTS	2.50	600	ORANGE VILLAGE	2.00	900	WOODMERE	2.50
294	GRATIS	1.00	601	ORANGE-CHAGRIN-HIGHLANDS JEDD	2.00	901	WOODSTOCK	1.00
337	GREENHILLS	1.50	608	* OSTRANDER	1.00	904	WORTHINGTON	2.50
358	GROVE CITY	2.00	606	OTTAWA	1.00	906	YELLOW SPRINGS	1.50
238	* HANOVER	1.00	578	OWENSVILLE	1.00	907	YOUNGSTOWN	2.75
339	HARRISON	1.00			1.00	908	YOUNGSTOWN / GIRARD JEDZ	2.75

*CHAGRIN FALLS TAX RATE CHANGE
FROM 1.50% TO 1.85% AS OF 1-1-17
*CUYAHOGA HEIGHTS TAX RATE CHANGE
FROM 2.00% TO 2.50% AS OF 1-1-17
*HANOVER NEW MEMBER & NEW TAX AS OF 1-1-17
*GETTYSBURG NEW MEMBER & NEW TAX AS OF 1-1-17

*MADISON NEW MEMBER AS OF 1-1-17
*MARENGO NEW MEMBER & NEW TAX AS OF 12-1-16
*NEW FRANKLIN TAX RATE CHANGE FROM
1.00% TO 2.00% AS OF 1-1-17
*NORTHFIELD VILLAGE NEW MEMBER AS OF 1-1-17
*NORWALK NEW MEMBER AS OF 1-1-17

*OSTRANDER NEW MEMBER & NEW TAX AS OF 1-1-17
*SEVEN HILLS TAX RATE CHANGE
FROM 2.00% TO 2.50% AS OF 1-1-17
*SOUTH VIENNA NEW MEMBER & NEW TAX AS OF 1-1-17
*ST. LOUISVILLE NEW MEMBER & NEW TAX AS OF 1-1-17