

REGIONAL INCOME TAX AGENCY EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT

FORM 11

SECTION A



11LF04B

FOR THE PERIOD

+  TO  +

DUE ON OR BEFORE  +

FED. ID #:

NAME:

ADDRESS #:  SUITE:

STREET NAME:

CITY:

STATE:  ZIP:  +

1. TOTAL WAGES SUBJECT TO WORKPLACE TAX \$  ,  ,  .

2. AMOUNT OF WORKPLACE TAX WITHHELD \$  ,  ,  .

3. AMOUNT OF RESIDENCE TAX WITHHELD \$  ,  ,  .

4. AMOUNT DUE AND PAID \$  ,  ,  .

MAKE CHECK PAYABLE TO: R.I.T.A.

I HAVE EXAMINED THIS RETURN, AND TO THE BEST OF MY KNOWLEDGE IT IS CORRECT.

SIGNATURE

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PHONE NUMBER  +

SECTION B

Section B **must** be completed. Section A **must** equal Section B. Negative amounts are not acceptable.

MUNICIPALITY	WORKPLACE WAGES	WORKPLACE TAX RATE	WORKPLACE TAX WITHHELD	RESIDENCE TAX WITHHELD
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Brecksville, Ohio 44141-3275  
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## GENERAL INSTRUCTIONS

This booklet contains Municipal Income Tax Withholding Statements (Form 11), the necessary forms for filing employer withheld municipal income tax. An annual reconciliation (Form 17) will be mailed under separate cover.

It is the duty of each employer within or 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 such compensation is paid to an employee.

**EARNINGS ON WHICH EMPLOYERS ARE REQUIRED TO WITHHOLD 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 (subpay), 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 taxable and shall be apportioned in the same ratio as regular wages if the employee works in more than one municipality. **Employee contributions to retirement plans are NOT excludable.** Withholding applies to the employee's full compensation unreduced by the employee's contribution to a retirement plan. The same rules apply with respect to other amounts withheld from employees and contributed to other types of plans (annuities, deferred compensation, etc.).

**Changes** - If your mailing address, federal identification number, company name, or quarterly / monthly filing requirements change from that shown on the preprinted Form 11, enter all changes on the enclosed Change Notice Form and return it to our agency as soon as possible.

If you have any questions regarding the completion of these forms, please call (440) 526-0900 (Cleveland Local), (614) 538-0512 (Columbus Local), or 1-(800) 860-RITA (7482), Toll Free. For TDD assistance call (440) 526-5332.

**PENALTY AND INTEREST CHARGES FOR LATE FILING:** When a return 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 ordinances.

**FINAL FILING REQUIREMENTS:** File Form 11 paying any withholding that is still owed. Also file Form 17 with copies of W-2's. If you have sold / closed your business, or your entity type has changed due to a merger or incorporation, you **MUST** notify our agency in writing. Include in your letter a brief explanation, the federal identification number(s) of the business or businesses, the effective date, a contact name, and a phone number.

Dear Taxpayer:

**The booklet design was made in an effort to improve the accuracy and efficiency of processing your tax form and refund / credit requests. Please refer to the following instructions when completing your tax form.**

**Our website address is [www.ritaohio.com](http://www.ritaohio.com).**

1. Please print numbers and characters within the boxes provided. Pay careful attention so that a single character fits inside the box provided.

2. Please print letters according to the following method:

A	B	C	D	E	F	G	H	I	J
---	---	---	---	---	---	---	---	---	---

3. Please print numerals according to the following method:

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

4. Use an open box to signify a space between items.

5. Please use two letter postal abbreviation for state.

6. Due to space limitations please use the following city name abbreviations of the Joint Economic Development Districts (JEDD)'s:

Beachwood East JEDD	-	BEA E JED
Beachwood West JEDD	-	BEA W JED
Elyria Township / City of Elyria JEDD	-	ELYRIA JED
Macedonia / Northfield Center Twp. JEDD	-	M NCTR JED
Olmsted JEDD	-	OLMS JED
Orange - Chagrin - Highlands JEDD	-	O C H JED
Reminderville / Twinsburg Township JEDD	-	REM T JED

**INSTRUCTIONS FOR COMPLETING  
EMPLOYER'S MUNICIPAL TAX WITHHOLDING STATEMENT (FORM 11)**

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 \$100.00, 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. (\*SEE SPECIAL NOTES\*)

Complete all information requested on Form 11. If the information is preprinted, be sure to check for accuracy.

When calculating tax due, do not include wages, salaries, commissions, etc. from individuals under 18 years of age. These individuals are not subject to municipal income tax except when specified in SPECIAL NOTES.

**IMPORTANT - ESTIMATING MONTHLY / QUARTERLY TAXES DUE IS NOT ACCEPTABLE AND WILL RESULT IN PENALTY AND INTEREST.**

- LINE 1. Total wages subject to workplace tax for all RITA municipalities.
- LINE 2. Amount of workplace tax withheld.
- LINE 3. Amount of residence tax withheld.
- LINE 4. Amount due and paid (LINE 2 + LINE 3).

The return must include the signature and title of the responsible party completing the return as well as the date and a phone number.

On the distribution schedule, list the municipality, (for an entire listing of the municipalities and tax rates see the rate sheet in this booklet or [www.ritaohio.com](http://www.ritaohio.com)), the workplace wages, the workplace tax rate, the workplace tax withheld and / or the residence tax withheld in the boxes provided. **YOU MUST RETURN A DISTRIBUTION SCHEDULE ALONG WITH EACH FORM 11 FILED.** If distribution has changed from your previously filed return, check the change box on the front of Form 11 and provide the correct information and explanation in the areas provided on the back of the form. For copies of all form types see [www.ritaohio.com](http://www.ritaohio.com).

Please note some municipalities have distributions for Joint Economic Development Districts (JEDD)'s. The JEDD areas are Beachwood East JEDD, Beachwood West JEDD, Elyria Township / City of Elyria JEDD, Macedonia / Northfield Center Twp. JEDD, Olmsted JEDD, Orange - Chagrin - Highlands JEDD, and Reminderville / Twinsburg Township JEDD. Please use caution when completing the distributions for the JEDD areas, whereas they are separate taxing entities.

**PLEASE MAKE CHECK OR MONEY ORDER PAYABLE TO R.I.T.A.**

**SPECIAL NOTES:**

**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.
2. Taxes must be withheld on employees 16 years of age and older.

**ARLINGTON HTS., CAMPBELL, CEDARVILLE, CENTERBURG, FORT JENNINGS, FREMONT, HASKINS, JEWETT, LAGRANGE, LAKEMORE, MECHANICSBURG, NEWTOWN, OBERLIN, PLYMOUTH, SHEFFIELD LAKE, TORONTO, URBANCREST, VERMILION, and WELLSVILLE -**  
All filings may be made quarterly, regardless of the amount withheld.

**BEACHWOOD, BEACHWOOD EAST / WEST JEDD'S, AND EAST CLEVELAND -**

If withholding amount in the 1st or 2nd month in the quarter is \$100 or more, file monthly - due the 20th day of the following month, except the 3rd, 6th, 9th and 12th months which are due the last day of the following month.

**BEDFORD HTS., FAIRPORT HARBOR, GLENWILLOW, REMINDERVILLE, AND REMINDERVILLE / TWINSBURG TWP. JEDD -**

If withholding amount per month is more than \$250, file monthly - due the 20th day of the following month, except the 3rd, 6th, 9th and 12th months which are due the last day of the following month.

**BEXLEY, GRANDVIEW HTS., MT. STERLING, NEW ALBANY, POWELL, AND SHAWNEE HILLS -**

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 15th day of the following month, except the 3rd, 6th, 9th and 12th months which are due the last day of the following month.
3. All employers not required to file semi-monthly or monthly, file quarterly - due the last day of the month following the end of each quarter.

**Cecil, Kirtland, Lakewood, North Royalton, and Willowick -** All filings are due the 20th day of the following month for monthly and quarterly filers.

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

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

**Grove City, Upper Arlington, and**

**Worthington-** If withholding amount is:

1. \$12,000 or more in a previous calendar year or \$1,000 or more in any month in a preceding quarter, file semi-monthly - due 5 banking days after the 15th and 5 banking days after the end of each month.
2. More than \$3,599, but less than \$12,000 in the prior calendar year or \$300 or more in a previous month, file monthly - due the 15th day of the following month, except the 3rd, 6th, 9th and 12th months which are due the last day of the following month.
3. All employers not required to file semi-monthly or monthly, file quarterly - due the last day of the month following the end of each quarter.

**Lockland, St. Paris, and Wintersville -**

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

**Macedonia and Macedonia / Northfield Center Twp. Jedd-**

If withholding amount per month is more than \$100, file monthly - due the 20th day of the following month, except the 3rd, 6th, 9th, and 12th months which are due the last day of the following month.

**Maineville-** If withholding amount is \$2,400 or more in the previous year or \$200 or more per month in the current year, file monthly - due the 15th day of the following month, otherwise file quarterly - due the last day of the following month.

**Milan -** Monthly filings are due the 15th day of the following month, except the 3rd, 6th, 9th and 12th months which are due the last day of the following month.

**Milford Center -**

1. All filings may be made quarterly regardless of the amount withheld.
2. Full time students 18 years of age and under are exempt.

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

**Reynoldsburg -** If withholding amount per month is:

1. Less than \$1,000, file quarterly.
2. More than \$1,000, but less than \$2,000, file monthly - due the 15th day of the following month.
3. \$2,000 or more, file semi-monthly - due three days after the 15th and three days after the last day of each month.

**Riverside -**

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

**Steubenville -** If withholding amount per month is more than \$1,000, file monthly - due ten days after the close of each month, otherwise file quarterly.

**Sunbury -**

1. If withholding amount was \$6,000 or more in the prior calendar year or more than \$500 in any month in the preceding quarter, file monthly - due five banking days after the end of each month.
2. If you are a temporary employer who will not conduct business in the village more than one year, file monthly - due the 15th day of the following month.

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

**2005 WITHHOLDING TAX TABLE**

<b>CODE</b>	<b>MUNICIPALITY</b>	<b>RATE</b>	<b>CODE</b>	<b>MUNICIPALITY</b>	<b>RATE</b>
013	ARLINGTON HEIGHTS	2.10	515	MOGADORE	2.00
006	ASHVILLE	0.50	520	MORELAND HILLS	1.00
010	AURORA	2.00	528	MOUNT STERLING	1.00
020	AVON	1.50	535	NEW ALBANY	2.00
021	AVON LAKE	1.50	504	NEW BLOOMINGTON	1.00
040	BAY VILLAGE	1.50	540	NEWBURGH HEIGHTS	2.00
050	BEACHWOOD	1.50	561	NEWTOWN	1.00
051	BEACHWOOD EAST <b>JEDD</b>	1.50	549	NORTH LEWISBURG	1.00
052	BEACHWOOD WEST <b>JEDD</b>	1.50	550	NORTH OLMSTED	2.00
065	BEDFORD HEIGHTS	2.00	570	NORTH ROYALTON	1.00
090	BENTLEYVILLE	1.00	580	OAKWOOD VILLAGE	2.00
100	BEREA	2.00	585	OBERLIN	1.90
104	BEXLEY	2.00	590	OLMSTED FALLS	1.50
110	* BOSTON HEIGHTS	2.00	589	OLMSTED <b>JEDD</b>	1.50
130	BRECKSVILLE	2.00	600	ORANGE VILLAGE	2.00
140	BROADVIEW HEIGHTS	2.00	601	ORANGE-CHAGRIN- HIGHLANDS <b>JEDD</b>	2.00
160	BROOKLYN HEIGHTS	2.00			
167	* CAMPBELL	2.50	606	OTTAWA	1.00
195	* CECIL	1.00	650	PEPPER PIKE	1.00
192	CEDARVILLE	1.00	640	PLAIN CITY	1.00
194	CENTERBURG	1.00	635	PLYMOUTH	0.50
180	CHAGRIN FALLS	1.50	648	POWELL	0.75
190	CIRCLEVILLE	1.50	660	REMINDERVILLE	1.50
193	* CLAYTON	1.50	661	REMINDERVILLE / TWINSBURG TOWNSHIP <b>JEDD</b>	1.50
250	CUYAHOGA HEIGHTS	2.00			
270	EAST CLEVELAND	2.00	662	REYNOLDSBURG	1.50
277	ELYRIA	1.75	670	RICHMOND HEIGHTS	2.00
282	ELYRIA TOWNSHIP / CITY OF ELYRIA <b>JEDD</b>	1.75	671	* RICHWOOD	1.00
291	FAIRPORT HARBOR	2.00	669	RIDGEWAY	0.50
300	FAIRVIEW PARK	1.50	680	RIVERSIDE	1.50
304	FORT JENNINGS	1.00	707	SAINT PARIS	1.00
310	* FREMONT	1.50	712	SALINEVILLE	1.00
319	GALENA	1.00	710	SANDUSKY	1.00
320	GARFIELD HEIGHTS	2.00	720	SEVEN HILLS	2.00
346	* GIRARD	2.00	750	SHAKER HEIGHTS	1.75
347	GLENWILLOW	2.00	749	SHAWNEE HILLS	2.00
357	GRANDVIEW HEIGHTS	2.00	751	SHEFFIELD LAKE	1.25
358	* GROVE CITY	2.00	752	SHEFFIELD VILLAGE	1.50
364	* HASKINS	1.00	748	* SHERWOOD	1.00
370	HIGHLAND HEIGHTS	1.50	756	SILVER LAKE	2.00
378	* HUDSON	2.00	770	SOUTH EUCLID	1.50
390	INDEPENDENCE	2.00	769	SOUTH SOLON	1.00
377	* JEWETT	1.00	776	STEUBENVILLE	2.00
394	KIRTLAND	2.00	775	STREETSBORO	1.00
398	LAGRANGE	1.50	780	STRONGSVILLE	2.00
401	LAKEMORE	2.00	779	SUNBURY	1.00
400	LAKESWOOD	1.50	792	TORONTO	1.50
426	LOCKLAND	2.10	800	UNIVERSITY HEIGHTS	1.50
440	LYNDHURST	1.50	802	UPPER ARLINGTON	2.00
450	* MACEDONIA	2.00	806	URBANCREST	2.00
451	* MACEDONIA / NORTHFIELD CENTER TWP. <b>JEDD</b>	2.00	810	VALLEY VIEW	2.00
454	MAINEVILLE	1.00	815	VERMILION	1.00
460	MAPLE HEIGHTS	2.00	821	WAKEMAN	1.00
466	MARTINS FERRY	0.75	820	WALTON HILLS	2.00
480	MAYFIELD HEIGHTS	1.00	834	WELLSTON	0.75
485	MAYFIELD VILLAGE	1.50	839	* WELLSVILLE	1.00
486	* MECHANICSBURG	1.00	840	WESTLAKE	1.50
500	MIDDLEBURG HEIGHTS	1.75	890	WILLOWICK	2.00
505	MILAN	0.50	894	WINTERSVILLE	1.00
507	MILFORD CENTER	1.00	900	WOODMERE	2.00
509	* MINERVA PARK	1.00	904	* WORTHINGTON	2.00
			906	YELLOW SPRINGS	1.50

## SPECIAL CHANGES

* <b>BOSTON HEIGHTS</b> TAX RATE CHANGE FROM 1.50% TO 2.00% AS OF 1-1-05	* <b>JEWETT</b> NEW MEMBER AS OF 1-1-05
* <b>CAMPBELL</b> NEW MEMBER AS OF 1-1-05	* <b>MACEDONIA</b> NEW MEMBER AS OF 10-1-04
* <b>CECIL</b> NEW MEMBER & NEW TAX AS OF 1-1-04	* <b>MACEDONIA / NORTHFIELD CENTER TWP. JEDD</b> NEW MEMBER AS OF 10-1-04
* <b>CLAYTON</b> NEW MEMBER & NEW TAX AS OF 1-1-04	* <b>MECHANICSBURG</b> NEW MEMBER AS OF 1-1-05
* <b>FREMONT</b> NEW MEMBER AS OF 1-1-05	* <b>MINERVA PARK</b> NEW MEMBER & NEW TAX AS OF 1-1-05
* <b>GIRARD</b> NEW MEMBER AS OF 1-1-05	* <b>RICHWOOD</b> TAX RATE CHANGE FROM 0.50% TO 1.00% AS OF 1-1-04
* <b>GROVE CITY</b> NEW MEMBER AS OF 7-1-04	* <b>SHERWOOD</b> NEW MEMBER & NEW TAX AS OF 7-1-04
* <b>HASKINS</b> NEW MEMBER AS OF 1-1-04	* <b>WELLSVILLE</b> NEW MEMBER AS OF 2-1-04
* <b>HUDSON</b> TAX RATE CHANGE FROM 1.00% TO 2.00% AS OF 1-1-05	* <b>WORTHINGTON</b> TAX RATE CHANGE FROM 1.65% TO 2.00% AS OF 1-1-04

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### Changes to the Ohio Revised Code 718.03

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

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

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

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