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## 2017 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 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?

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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, 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](http://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**

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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**

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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**

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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**

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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**

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**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

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

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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	

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## 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

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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 21<sup>st</sup> 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

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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, 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](http://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	NORWALK
GAHANNA	POWELL
GALENA	REYNOLDSBURG
GRANDVIEW HTS.	REYNOLDSBURG E-ZONE
GROVE CITY	RUSH TWP. / UHRICHSVILLE JEDD
HILLIARD	SCIOTO TWP JEDD
HOPEDALE	SEVEN HILLS
HURON	TALLMADGE
JEWETT	UHRICHSVILLE
MADISON	UPPER ARLINGTON
MILLERSPORT	WORTHINGTON
MINERVA PARK	