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Introduction to the State of Ohio Local Income Tax and School District Income Tax Directory

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GENERAL

Section 9.42 of the Ohio Revised Code provides for the deduction of municipal income tax from wages of school and public employees. It says "the state and any of its political subdivisions or instrumentalities shall deduct from the wages or salaries of public employees, as defined by section 9.40 of the Revised Code, and employees of school districts, the amount of municipal income tax levied upon the income of the employee." The law further states that the Director of Administrative Services shall establish procedures for the deduction of municipal income taxes.

This [Local Income Tax and School District Income Tax Directory \[392K\]](#) contains the policies and procedures that are used by the State of Ohio in administering how these taxes are determined, calculated, withheld, paid and reported. In addition, there is a listing which is current as of the publication date of each of the various local income and school district income taxes which are applicable to State of Ohio employees showing address, telephone number, deduction code, rate, reciprocity and county.

This directory is only available via the Internet and is published for the use of the various agencies of the State of Ohio for withholding local income and school district income taxes for its employees. We include information for those municipalities or school districts in which our employees work or live to the extent that we have been notified by the municipalities, school districts or other sources. We cannot guarantee that every applicable tax in the State of Ohio is included or the rates listed are always current. Requests for changes to this information should be addressed in writing to:

Joseph Holliman
State of Ohio
DAS/Human Resources Division
Payroll Services
30 East Broad Street, 29th Floor
Columbus, Ohio 43215-3414
Phone 614-466-9327

LIABILITY FOR LOCAL INCOME TAXES

Employees incur primary local income tax liability based upon the place where they work. Secondary liability is based upon where they live.

1. For employees working exclusively in one location, taxes will be withheld at the full rate for the particular municipality.
2. For employees working in more than one location, taxes will be withheld and prorated in relation to the time spent working in each location.
3. Secondary tax liability requires that tax withholdings be made for the place of an employee's residence provided that the municipality of residence has a tax and to the extent that it is not already covered by a reciprocal tax credit from the work location.
4. If there should be a question as to the proper rate or allocation of tax, payroll officers should communicate directly with the municipalities involved.

LIABILITY FOR SCHOOL DISTRICT INCOME TAXES

Employees incur school district income tax liability based upon the school district in which they live.

DETERMINATION AND CALCULATION OF TAX LIABILITY

1. The payroll officer will make a determination of employee tax liability by reviewing completed forms ADM 0328 (Employee Statement For Determination Of Municipal Tax Liability), Form IT-4 (Employee's Withholding Exemption Certificate) and using this directory.
2. The data that is input into the payroll system is based upon information that is supplied by each employee and the State of Ohio cannot be responsible for incorrect information. Payroll officers are responsible only for seeing that the information is input correctly and that the correct locations and rates are used based upon the information provided.
3. If an employee changes work locations and/or residences, it is up to he or she to inform the payroll officer so that a change can be made for the employee's tax withholdings.
4. Due to the large number of municipalities and school districts in the State of Ohio that have an income tax, deductions can only be made only by using the standard guidelines as listed in this directory.
5. If a taxing authority or a payroll officer determines that additional taxes are due or that a refund is to be made, a change will be made to the payroll system to correct the error if the correction will take place during the same calendar year that the error took place. If the error is discovered in a subsequent year, no change will be made to the payroll system and the municipality will have to deal direct with the affected employee.

PAYMENT OF LOCAL INCOME AND SCHOOL DISTRICT INCOME TAXES

1. Payments for local income taxes withheld will be made to the municipality or its duly authorized representative on a bi-weekly basis.
2. Payments are made within two weeks of the end of the bi-weekly or monthly collection period. The final payment for the calendar year is made upon completion of the reconciliation of all local income tax records.
3. Payments for withheld school district income taxes are made bi-weekly to the State of Ohio Department of Taxation. The final payment for the calendar year is made upon completion of

the reconciliation of all school district income tax records.

REPORTING OF LOCAL INCOME TAXES

1. The State of Ohio will provide an annual Return and Payment of Local Income Tax Withheld report to the municipality or its duly authorized representative upon completion of the reconciliation of all local income tax records. Due to the large number of municipalities involved, a standardized State of Ohio form is used for reporting rather than local forms which might have been provided.
2. An annual report listing each employee's gross earnings and the amount of local income tax withheld for the calendar year will also be provided.
3. In addition, each county seat will be furnished with the County Tax Rosters Report for the preceding calendar year. If the county seat has no local income tax, the reports will be sent to the largest municipality in the county which does have a local income tax. The reports have the following listings:
 - a. County of Employment Roster - employees who work in the county but pay no local income tax in the county.
 - b. County of Employment and Residence Roster - employees who work and reside in the county but pay no local income tax in the county.
 - c. County of Residence Roster - employees who live in the county but do not pay any local income tax in the county.

REPORTING OF SCHOOL DISTRICT INCOME TAXES

Information on total amounts by school district are included with the bi-weekly payments to the State of Ohio Department of Taxation.

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The logo for Ohio DAS, featuring the word "Ohio" in a white serif font and "DAS" in a white bold sans-serif font, both on a dark blue rectangular background.