

**THE CITY OF SALEM  
INCOME TAX DEPARTMENT  
231 S. BROADWAY AVE.  
SALEM, OH 44460  
330-332-4241 Ext 225  
FAX: 330-337-0246**

The City of Salem, Ohio has a 1% Municipal Income Tax, which has been in effect since July 1, 1968. The following Income Tax Requirements are pursuant to Chapter 181 of the Codified Ordinances of the City of Salem and Chapter 718 of the Ohio Revised Code.

**REGISTRATION WITH THE INCOME TAX DEPARTMENT**

Each **Resident** Business of the city, or **Non-Resident** Business working in the city is **required to register** with the Income Tax Department **Before....the start of any business in Salem.**

**ANNUAL TAX RETURN**

All businesses operating in Salem, Ohio are required to file and pay an Annual Salem City Income Tax Return on earned income. This income is based on the profits made and must coincide with the Federal Income Tax Return. Information to file an Annual Income Tax Return will be mailed to you at the end of your business year. The Tax Return Filing Due Date is April 15 for Calendar Year filers, or 105 days after the end of your fiscal year.

**WITHHOLDING TAX RETURN**

Each employer who employs one or more employees in Salem is required to withhold 1% of the employees qualified wages. **This tax is held in trust for the city.** Payment is forwarded monthly or quarterly to this office, on forms furnished for each filing period. Any employee **under the age of 18 years, is exempt**, and no tax should be withheld.

**SUBCONTRACTOR LISTING**

All Employees and Businesses who do work in the city shall present a listing of all employees, contractors or others who may do work for them whose profits, wages or earnings are not presently subject to withholding of the Salem City Income Tax. These **Independent Subcontractors are required to register with the Salem City Income Tax Department before doing business in Salem.** Please provide the name, address and telephone number of any independent subcontractors you will be using in Salem.

**ZONING PERMIT**

In certain situations, a Zoning Permit may be required. Contact the Planning & Zoning Office for information (330)332-4241, Ext. 228).

**QUESTIONNAIRE**

**A questionnaire is enclosed with these instructions for you to complete and return**, along with other required information, to this office, so we may properly set up your account. For further information regarding the City of Salem Income Tax, call or visit our office on the second floor of the City Hall Building.

Information is also available on our Web Page: [www.cityofsalemohio.org](http://www.cityofsalemohio.org)

Office Hours: 8:30 a.m. - 4:30 p.m. Monday - Friday

Fred K. Pamer  
Income Tax Administrator, the City of Salem, Ohio

**RETAIN THESE INSTRUCTIONS FOR YOUR RECORDS**