

THE CITY OF SALEM
INCOME TAX DEPARTMENT
231 South Broadway Avenue
Salem, Ohio 44460

The City of Salem, Ohio has a 1.25% Municipal Income Tax, effective January 1, 2016. The following Income Tax Requirements are pursuant to Chapter 181 and 182 of the Codified Ordinance 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 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. A tax filing reminder 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 1.25% of the employees gross wages. Due to uniformity changes mandated by the State of Ohio, there are now exceptions. Please contact the Salem Income Tax Department to see how this may effect your situation. **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 Employers 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 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.

INCOME TAX INCENTIVES

Contact our Tax Department for information about our current programs. (330-332-4241 ext 225)

ZONING PERMIT

In certain situations a Zoning Permit may be required. Contact the Salem Housing Planning and Zoning Department for information. (330-332-4241 ext 130)

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

Office Hours 8:00 – 5:00 Monday -Friday

Fred K Pamer, Income Tax Administrator, The City of Salem, Ohio
330-332-4241 EXT 225 / FAX 330-337-0246