

**2016**  
**EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET**

**W-3** 2016 RECONCILIATION

**W-1** 2016 WITHHOLDING RETURNS

ALL FORMS FOR THE YEAR ARE INCLUDED

**TAX RATE 1.25% EFFECTIVE 1-1-2016**

**IMPORTANT WITHHOLDING TAX CHANGES EFFECTIVE 1-1-2016**

Changes mandated by Ohio Revised Code Chapter 718 (House Bill 5 - Municipal Income Tax Uniformity)

**WHO MUST FILE:**

1. Each employer located within the City of Salem is required to withhold the tax for all employees age (18) eighteen or older.
2. Before beginning work within the city, each NON RESIDENT EMPLOYER doing business in the city must register with the city income tax department, to determine their filing requirement.

**DEPOSIT REQUIREMENTS:**

**MONTHLY** - Employers must remit monthly if withholding in the previous calendar year exceeded \$2,399 or if the amount required to be withheld during any month of the previous calendar quarter exceeded \$200.

**QUARTERLY** - Employers can remit quarterly if their withholdings are under the thresholds described for monthly filers.

**WITHHOLDING DUE DATES**

Monthly and Quarterly returns and payment must be received no later than the 15<sup>th</sup> of the month following the end of the reporting period.

**RECONCILIATION DUE DATE** - The reconciliation due date is the last day of February.

**INTEREST AND PENALTIES**

Interest - 5% per annum (0.42% per month or fraction of a month). Interest is based on the Federal rate and may change annually.

Late Payment Penalty - 50% of the unpaid tax due.

Late File Penalty - \$25.00 per month or fraction of a month with a maximum of \$150.

Contact the Salem Tax Department for more information.

**2016** THIS ANNUAL BOOKLET contains all of the forms necessary to file the Salem Employers Return of Tax Withheld for **2016**  
**Forms will no longer be mailed at the end of each filing period.**

For **QUARTERLY** FILERS - (4) **W-1** Forms are included in this booklet.

For **MONTHLY** FILERS - (12) **W-1** Forms are included in this booklet.

ANNUAL RECONCILIATION FORM - **W-3**

MAILING LABELS

FILING / PAYMENT LOG - for your records

MARK YOUR CALENDAR - so forms are filed and paid timely.  
KEEP A COPY OF THE COMPLETED FORMS FOR YOUR RECORDS

MAILING ADDRESS - Salem City Income Tax Department  
231 South Broadway Avenue  
Salem, Ohio 44460-3089

PHONE - 330-332-4241 EXT 225 WEB ADDRESS - [www.cityofsalemohio.org](http://www.cityofsalemohio.org)

## GENERAL INFORMATION

### WHO MUST FILE:

Each employer located within or doing business within the City of Salem, Ohio is required to withhold the Salem Income Tax. The Salem Income Tax is required to be withheld from Qualifying Wages paid to all employees Age 18 and over. Payment of the tax withheld is to be remitted to the Salem City Income Tax Department on form **W-1**.

**FILE MONTHLY** if tax amount due is \$200.00 or greater, per month  
**FILE QUARTERLY** if tax amount due is less than \$200.00 per month

### INTEREST AND PENALTIES

INTEREST - 0.42% PER MONTH OR FRACTION THEREOF (BASED ON THE FEDERAL RATE)  
 LATE FILING PENALTY - \$25 PER MONTH OR FRACTION THEREOF (MAXIMUM OF \$150)  
 LATE PAYMENT PENALTY - 50% OF THE UNPAID BALANCE

**NOTE: INCOME TAX RATE INCREASE TO 1.25% EFFECTIVE 1-1-2016**

## INSTRUCTIONS FOR PREPARING AND FILING FORM EQR

### HOW TO PREPARE THIS FORM:

- LINE 1 - Enter total compensation PAID all taxable employees during the period for which return is made. If no compensation was paid during the period, so indicate and return Form.
- LINE 2 - Enter total ACTUAL tax withheld from taxable employees during the period for CITY OF SALEM, OHIO - INCOME TAX.
- LINE 3 - To adjust current payment of actual tax withheld for under payment or overpayment in previous period. Please attach statement explaining reason for adjustment.
- LINE 4 - As interest, if return is past due, enter 0.42% of amount on line 2 for each month, or part of month, past due.
- LINE 5 - As penalty, if RETURN is past due, enter TWENTY FIVE DOLLARS (\$25.00) PER MONTH OR FRACTION THEREOF (MAXIMUM \$150.00).  
 As penalty, if PAYMENT is past due in addition, enter 50% of the amount on line 2.
- LINE 6 - Enter the sum total of the figures shown on line 2-3-4 and 5. This is the amount due, and MUST be paid with this return.

**CITY OF SALEM, OHIO**  
 Form EQR 1-65 Rev. 9-05

### EMPLOYER'S RETURN OF TAX WITHHELD

		DOLLARS	CENTS	
* DO NOT withhold tax for employees UNDER AGE 18 * Filing Required Even If No Tax Is Due				I hereby certify that the information and statements contained herein are true and correct.  (Signed) _____  (Official Title) _____ Date _____  THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF SALEM, OH - INCOME TAX <b>TAX RATE ONE AND ONE QUARTER PERCENT (1.25%)</b> <b>SALEM INCOME TAX DEPT.</b> <b>231 S. BROADWAY AVE</b> <b>SALEM, OHIO 44460</b>
1. Taxable Earnings paid all Employees subject to Salem, Ohio, City Income Tax.	\$			
2. ACTUAL TAX WITHHELD IN PERIOD - TAX RATE 1.25%	\$			
3. Adjustment of Tax for prior period (see instructions)				
4. Interest: _____				
5. Penalty _____				
6. Total	\$			

FOR MONTHS OF \_\_\_\_\_

DUE ON OR BEFORE \_\_\_\_\_

IF THE ABOVE SPACE IS **BLANK** OR NAME OR ADDRESS IS **INCORRECT**, PROVIDE CORRECT NAME, ADDRESS, AND ACCOUNT NUMBER.

FINAL RETURN - CHECK HERE AND INDICATE REASON \_\_\_\_\_

Indicate if receipt is desired, and enclose self-addressed, stamped envelope.

## RECONCILIATION INSTRUCTIONS

The original of this reconciliation form must be filed with the **SALEM CITY INCOME TAX DEPARTMENT, 231 South Broadway Ave. Salem, Ohio 44460** on or before **the last day of FEBRUARY**, unless a filing extension has been granted by the Salem City Income Tax Department.

Copies of all **W-2 forms** applicable to the reconciliation **must be attached**.

Also attached, should be a calculator tape or a schedule listing and totaling the amount of Salem Ohio Income Tax withheld, as indicated by individual employee's statements (W-2 form).

Contact the Salem Tax Department for questions or assistance 330-332-4241 ext. 225.

If the difference between lines 3 and 5 indicates a **balance due**, the amount should accompany this return.  
 If the difference is an **overpayment**, attach an explanation and indicate to credit the account for the next year or the amount of refund requested.

**W-3**

**RECONCILIATION OF SALEM INCOME TAX WITHHELD FROM WAGES**

**DUE ON OR BEFORE the last day of FEBRUARY 2017**

CITY OF SALEM, OHIO

<p>1. Total Payroll subject to SALEM INCOME TAX . . . . . \$ _____</p> <p>2. Total number of employees as represented by                  Forms W-2 ATTACHED . . . . . _____</p> <p>3. Total SALEM Income Tax withheld from wages during  <b>2016</b> as shown by employee's statement                  Form (W-2) ATTACHED . . . . . \$ _____</p>	<p>4. Total SALEM Income Tax Withheld during <b>2016</b> for: (Form EQR)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Quarter ended March 31,</td> <td style="width: 20%; text-align: right;">\$ _____</td> </tr> <tr> <td>Quarter ended June 30,</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Quarter ended September 30,</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Quarter ended December 31,</td> <td style="text-align: right;">\$ _____</td> </tr> </table> <p>5. TOTAL . . . . . \$ _____</p> <p>6. Difference between Lines 3 &amp; 5 . . . . . \$ _____</p>	Quarter ended March 31,	\$ _____	Quarter ended June 30,	\$ _____	Quarter ended September 30,	\$ _____	Quarter ended December 31,	\$ _____
Quarter ended March 31,	\$ _____								
Quarter ended June 30,	\$ _____								
Quarter ended September 30,	\$ _____								
Quarter ended December 31,	\$ _____								

I hereby certify that the information contained herein and in any schedules or exhibits attached are true and correct.

Signed .....

Official Title .....

Date .....

IF THE ABOVE SPACE IS **BLANK** OR NAME OR ADDRESS IS **INCORRECT**,  
 PROVIDE CORRECT NAME, ADDRESS, AND ACCOUNT NUMBER.

Withholding Tax Worksheet  
 (Keep for your records – Do not file)

Month Ending	Due Date	Check#	Date	Amount
1/15	2/15	_____	_____	_____
2/15	3/15	_____	_____	_____
3/15	4/15	_____	_____	_____
or 1st qtr	4/15	_____	_____	_____
4/15	5/15	_____	_____	_____
5/15	6/15	_____	_____	_____
6/15	7/15	_____	_____	_____
or 2nd qtr	7/15	_____	_____	_____

Withholding Tax Worksheet  
 (Keep for your records – Do not file)

Month Ending	Due Date	Check#	Date	Amount
7/15	8/15	_____	_____	_____
8/15	9/15	_____	_____	_____
9/15	10/15	_____	_____	_____
or 3rd qtr	10/15	_____	_____	_____
10/15	11/15	_____	_____	_____
11/15	12/15	_____	_____	_____
12/15	1/15	_____	_____	_____
or 4th qtr	1/15	_____	_____	_____

PLEASE USE THESE LABELS  
TO RETURN YOUR MONTHLY  
WITHHOLDING PAYMENTS TO  
THE CITY.

CITY OF SALEM  
INCOME TAX DEPARTMENT  
231 SOUTH BROADWAY AVE.  
SALEM, OH 44460

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