

City of Salem
Income Tax Department
231 South Broadway Ave.
Salem, Ohio 44460

IMPORTANT TAX INFORMATION

2018

EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET

W-3 2018 RECONCILIATION

W-1 2018 WITHHOLDING RETURNS

ALL FORMS FOR THE YEAR ARE INCLUDED

TAX RATE 1.25% EFFECTIVE 1-1-2016

2018 THIS ANNUAL BOOKLET contains all of the forms necessary to file the Salem Employers Return of Tax Withheld for **2018**.

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

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 – 0.5% 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 (NOT TO EXCEED 50% OF THE AMOUNT DUE ON LINE 2)

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 0.5% 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% (not to exceed 50% of the amount due 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.

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			
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	\$		

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
TAX RATE ONE AND ONE QUARTER PERCENT (1.25%)

MAIL TO: **SALEM INCOME TAX DEPT.**
231 S. BROADWAY AVE
SALEM, OHIO 44460

FOR MONTHS OF
JANUARY, 2018

DUE ON OR BEFORE
FEBRUARY 15, 2018

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.

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			DOLLARS	CENTS
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SALEM, OHIO 44460

FOR MONTHS OF
FEBRUARY, 2018

DUE ON OR BEFORE
MARCH 15, 2018

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FOR MONTHS OF
MARCH, 2018

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231 S. BROADWAY AVE
SALEM, OHIO 44460

FOR MONTHS OF
APRIL, 2018

DUE ON OR BEFORE
MAY 15, 2018

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SALEM, OHIO 44460

FOR MONTHS OF
MAY, 2018

DUE ON OR BEFORE
JUNE 15, 2018

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SALEM, OHIO 44460

FOR MONTHS OF
JUNE, 2018

DUE ON OR BEFORE
JULY 15, 2018

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SALEM, OHIO 44460

FOR MONTHS OF
JULY, 2018

DUE ON OR BEFORE
AUGUST 15, 2018

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FOR MONTHS OF
AUGUST, 2018

DUE ON OR BEFORE
SEPTEMBER 15, 2018

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FOR MONTHS OF
SEPTEMBER, 2018

DUE ON OR BEFORE
OCTOBER 15, 2018

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FOR MONTHS OF
OCTOBER, 2018

DUE ON OR BEFORE
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FOR MONTHS OF
NOVEMBER, 2018

DUE ON OR BEFORE
DECEMBER 15, 2018

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FOR MONTHS OF
DECEMBER, 2018

DUE ON OR BEFORE
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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.

RECONCILIATION OF SALEM INCOME TAX WITHHELD FROM WAGES

DUE ON OR BEFORE the last day of FEBRUARY 2019

CITY OF SALEM, OHIO

- 1. Total Payroll subject to SALEM INCOME TAX...
2. Total number of employees as represented by Forms W-2 ATTACHED...
3. Total SALEM Income Tax withheld from wages during 2018 as shown by employee's statement Form (W-2) ATTACHED...

- 4. Total SALEM Income Tax Withheld during 2018 for : (Form EQR)
Quarter ended March 31
Quarter ended June 30
Quarter ended September 30
Quarter ended December 31
5. TOTAL
6. Difference between Lines 3 & 5

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)

<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____

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

<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
or 3rd qtr	10/31	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____
or 4th qtr	1/31	_____	_____	_____

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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