

# MUNICIPAL INCOME TAX

# 2018

## INDIVIDUAL

## TAX FORM

## INSTRUCTION BOOKLET



**CCA – DIVISION OF TAXATION**

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This packet includes a 2018 City Tax form, Exemption Certificate, instructions and a return envelope.

**The 2018 Return is due April 15, 2019.**

For the tax year 2018, 90% of the tax due must be paid by January 15, 2019 to avoid penalty and interest (subject to municipal ordinance).

Estimated payments and prior year credits may be reviewed 24/7 by calling 866.545.0050 or online at <https://efile.ccatax.ci.cleveland.oh.us>.

Attach your remittance to the front of the form. Make checks payable to CCA – Division Of Taxation.

Additional information may be obtained at [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us)



# CCA eFile

eFile is a convenient and secure way for qualified taxpayers to file and pay their CCA Municipal Income Tax forms electronically.

## **Currently CCA eFile allows the following:**

- **2018 Individual Exemption Certificate**

Use this electronic form if you had no earned income for the entire year.

- **2018 Individual Annual City Tax Form**

- **Individual Estimated Payment**

- **Tax, Penalty and/or Interest Payment**

- **Review account estimate and credit information**

If you have any of the following, you cannot use eFile to file an Individual City Tax Form at this time. You must submit a paper return. Other restrictions may apply depending on the type of tax form you file.

- Business (Schedules C or F)
- Rental or K-1 activity (Schedule E)
- Overpayment (Refund or Credit)
- W2 from one employer listing multiple cities
- 1099-MISC from one business with income earned in multiple cities
- Residence Tax withheld by the employer

Visit our web site for details

**[www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us)**

## **WHO MUST FILE**

All individuals 18 years of age and older subject to local income tax. Note: Dresden, Frazeytsburg, Hamilton, Montpelier, Munroe Falls, New Paris, Oakwood, Obetz, Phillipsburg and West Alexandria have no minimum age; Geneva-on-the-Lake uses 15 as a minimum age. Grand River, Rushsylvania, West Liberty and West Milton use 16 as the minimum age. New Carlisle individuals 16 and 17 years old earning \$2,500.00 or more are subject to the tax.

You must file a CCA Individual City Tax Form or Exemption Certificate (including retired persons, public assistance, etc.) if one or more of the following applies to you:

1. Live in a CCA member municipality that has mandatory filing. (See Tax Rate Schedule)  
Note: Phillipsburg residents less than 16 years of age, Rushsylvania, West Alexandria and West Liberty residents less than 18 years of age; Alger residents with no earned income; Frazeytsburg and New Carlisle retired residents with no municipal taxable income; West Milton retired residents after filing a return for the year following the year in which they became permanently retired; are exempt from filing.  
Live in a municipality with a tax credit of less than 100% when work is performed outside the residence city. (See Tax Rate Schedule)
2. Have taxable income in a CCA member municipality in which municipal income taxes were not withheld or were withheld incorrectly.
3. Conduct business in a CCA member municipality.
4. Own rental property in a CCA member municipality and charge gross monthly rent exceeding \$125.00. (Rental income subject to municipal ordinance)

## **WHAT INCOME IS TAXABLE**

Income from wages, salaries, tips, commissions, profit from rents, profit from business, professional fees, wage continuation plans (including retirement incentive plans, severance pay and short-term disability), prizes and gambling winnings (lottery subject to municipal ordinance) or any other income for which no provision has been made for listing on the tax return.

Tuition grants which include research and/or teaching duties are subject to the city income tax. Short Term Disability benefits and third party sick pay received under a wage continuation plan are taxable.

Retirement Plans, i.e. 401(k), 403(b), IRA, Keogh, STRS, PERS "picked up" by a public employer are not deductible from wages. The cost of group term life plans over \$50,000.00 are taxable. City taxes are paid on income (salaries, wages, profits, and other compensation) when it is earned, not when it is received in retirement.

## **WHAT INCOME IS EXEMPT FROM THE TAX**

The following types of income are exempt from municipal income tax (subject to ordinance).

1. Pay or allowance of members of the armed forces of the United States.
2. Public assistance, unemployment compensation benefits, pensions, annuities or disability benefits received from any government agency.
3. Alimony received.
4. Insurance proceeds received for reason of death, compensatory personal injuries or for damages to property.
5. Interest, dividends, royalties and other income specifically exempt. (subject to ordinance)
6. Gains from involuntary conversion, cancellation of indebtedness, interest on federal obligations, items of income already taxed by the State of Ohio and specifically excluded by statute from city tax, and income of a decedent's estate during the period of administration (except income from the operation of a business).
7. Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the state or their political subdivisions to impose net income taxes on income derived from interstate commerce.

8. Salaries, wages, commissions, other compensation and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of the City to impose net income taxes.

## WHEN TO FILE

Due date for the City Tax Form is April 15 following the close of the tax year. When April 15 falls on a Saturday, Sunday or legal holiday, a form is considered timely filed if filed on the next succeeding day that is not a Saturday, Sunday or legal holiday.

All wage earners must file on a calendar year basis. Total amount due as shown must be paid when the return is filed.

## WHERE TO FILE

NO Payment Enclosed - Mail to:	Payment Enclosed - Mail to:	Refund Request - Mail to:
CCA – Division of Taxation PO BOX 94810 Cleveland OH 44101-4810	CCA – Division of Taxation PO BOX 94723 Cleveland OH 44101-4723	CCA – Division of Taxation PO BOX 94520 Cleveland OH 44101-4520

## METHOD OF PAYMENT

Checks or money orders should be made payable to CCA – Division of Taxation. There will be a \$50.00 charge for dishonored checks. To charge the amount of tax due on line 18 with Visa, Master Card, Discover or American Express, complete the credit card authorization.

Attach all methods of payment to the front of the tax form. Amounts \$10.00 or less need not be remitted.

## REFUND OR OVERPAYMENT

If the amount of overpayment is \$10.00 or less, the amount will not be credited or refunded. If the amount of overpayment is greater than \$10.00, the taxpayer has the option to credit all or a portion of the overpayment to their 2019 tax liability or request the amount to be refunded. Credit and refund amounts must be greater than \$10.00. IRS must be notified by CCA of all overpayments.

Those under 18 for all or part of the tax year may apply for a refund of the employment tax withheld in any CCA city (See paragraph 1 of “Who Must File” regarding exclusions). A City Tax Form Refund Worksheet is required and may be obtained at [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us).

Interest is paid on refunds issued 90 days after the complete return is filed or the due date of the return, whichever is later. If we must request additional information from the taxpayer, the 90 day period for issuance begins when we have received all requested information or the due date of the return, whichever is later.

If you do not receive your refund within twelve (12) weeks after filing your return contact this office.

Refunds or overpayments from a work city may affect the computation of the residence tax.

## EXTENSION OF TIME TO FILE

CCA honors the IRS extension. Attach a copy of the IRS extension, extension confirmation number or IRS acknowledgment to the City Tax Form when it is filed. **An extension of time to file does not extend the time to pay the tax due.** If tax is due, submit payment with a copy of the IRS extension by the original due date of the City Tax Form.

## SIGNATURE

Sign and date your return before submitting it to the CCA – Division of Taxation. **A return is not**

**“filed” within the meaning of the law, until signed by the taxpayer or an agent legally authorized to sign for such taxpayer.** If the return is prepared by someone other than the taxpayer, this person should also sign the return. By checking the appropriate box you may elect to authorize your preparer to contact CCA regarding this return (ORC 718.05).

**DECEASED TAXPAYERS** If the taxpayer expired before filing a return for 2018, the taxpayer’s spouse or personal representative may have to file and sign a return for the person. The person who files the return should write “DECEASED” and the date of death in the name and address portion of the tax return. When signing the tax return, write “DECEASED” in the space provided for the signature. Spouse should sign as “Surviving Spouse” and agent should sign as “Personal Representative.”

## **PENALTY AND INTEREST RATES**

- **CCA member municipalities follow the penalty and interest rates indicated in ORC 718. Penalty and interest rates are available on our website. See specific municipal ordinance.**
- **Failure to pay estimated tax payments totaling 90% of the current year tax due or 100% of the prior year tax due no later than 15 days after the end of your tax year may result in penalty and interest charges for underpayment of estimated tax in accordance with ORC section 718.08.**
- **Failure to pay tax when due may incur a 15% penalty of the amount not timely paid and a monthly interest charge.**
- **Failure to file timely may incur a penalty of \$25.00 per month.**

**Criminal penalties for failure to comply with the income tax ordinance are provided with penalties of up to \$1,000.00 fine and up to six months imprisonment for each offense.**

## **ESTIMATED TAX PAYMENTS**

Estimated payments and prior year credits may be reviewed 24/7 by calling 866.545.0050 or online at **<https://efile.ccatax.ci.cleveland.oh.us>**.

If husband and wife made joint estimates during the year and are now filing a separate return, attach a brief statement to your return, signed by both, indicating the amount claimed by each social security number.

## **AVOID COMMON MISTAKES**

- **Write your Social Security Number on your return.**
- **Use the Medicare wage in box 5, which is usually the highest figure shown on your Wage and Tax Statements (Forms W-2).**
- **Be sure to use “Local income tax” withheld. Do not use School District tax or State tax withheld. See specific municipal ordinance.**
- **Employment Tax withheld cannot be used as Residence Tax.**
- **It is important that we know the exact cities you live and work in. If your employer has shown “Various,” “Multiple,” etc., as the name of locality on the Form W-2, be sure to list exactly which cities you have worked in. Attach the detail listing provided by your employer to the return.**
- **If a refund is requested, highlight the box on line 11 and/or 16.**
- **Attach all schedules and Wage and Tax Statements (Forms W-2) to the tax return before mailing.**
- **Write your Taxpayer Identification Number on your check, money order or credit card authorization and attach it to the front of the tax form. Place the remittance on top of the wage statements attached to the front of the return.**
- **Make the check or money order payable to CCA – Division of Taxation.**

## PREPARING YOUR TAX RETURN

IF YOU	AND	THEN COMPLETE AND FILE
Live in a CCA municipality	have no taxable income. <i>Pension, social security, interest and dividends are not taxable for municipal purposes.</i>	Exemption Certificate
Live in a CCA municipality	work in the same CCA municipality AND city tax was withheld	City Tax Form section A
Live in a CCA municipality	work in a different municipality from which you live	City Tax Form sections A, B, B-1
Live in a CCA municipality	work or earn income in a CCA municipality AND city tax was <b>not</b> withheld	City Tax Form sections A, A-1, B, B-1
Live in a non CCA municipality	work or earn income in a CCA municipality AND city tax was <b>not</b> withheld	City Tax Form sections A, A-1

## EXEMPTION CERTIFICATE

- Print or type your name and address in the spaces provided. If you have moved during the year, show both your current and your old address in the spaces provided. Be sure to enter the date of change.
- **Write your Social Security Number on the form.**
- For those who live in a mandatory filing community and are exempt from paying taxes, check the appropriate Box 1 through 4.
- If you ceased doing business or sold your rental property in a CCA community prior to January 1, 2018 check Box 5.
- Sign the Exemption Certificate, enter your phone number and the date.
- Detach and mail the completed bottom portion of Exemption Certificate to this office.
- Keep the top portion for your records.

**STOP**—If you qualify and have completed the Exemption Certificate, you are not required to file the City Tax Form.

## CITY TAX FORM

- Extension – Check the box and attach a copy of Federal Extension Form 4868 or electronic acknowledgement.
- Filing Status – Check the appropriate box.
- Print or type your name and address in the spaces provided. **If you moved during the year, show both your current and your old address in the spaces provided. Be sure to enter the date of change.**
- **Write your Social Security Number on your return.**
- Enter your city of residence and phone number.

## LINE INSTRUCTIONS

List all of your income by source on Lines 1 through 8. If additional space is needed, please attach a separate schedule. Each item of income that you list in this section must be brought down and combined by city in Section A, Employment / Profit Tax.

Line 1 - Enter the employer's name, city where work was performed and the local wages as shown on Wage and Tax Statements (Forms W-2).

Report the full amount of your wages, salaries, bonuses, tips, fees, commissions, supplemental pay, sick pay, short term disability pay, excess reimbursements and other income regardless of whether municipal income tax has been withheld by your employer. Enter your taxable wages by employer as shown on Forms W-2. **For city tax purposes deferred compensation is taxable, use medicare wage in box 5, which usually is the highest wage figure.** Tips reported to your employer are treated as wages and reported on Line 1. Tips not reported to your employer should be treated as miscellaneous income on Line 8.

Line 2 - Enter total taxable wage income.

Line 3 - For use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses. Name the city and enter the 2106 employee business expenses allowable as deductions under federal tax guidelines. **For municipal income tax purposes, the deduction is limited to unreimbursed 2106 employee business expenses less 2% of Federal Adjusted Gross Income (AGI).** You must attach a copy of Federal Form 2106 or 2106EZ and a copy of your Federal Schedule A, or the deduction will not be allowed.

Line 4 - Net Taxable Wages. Subtract Line 3 from Line 2.

**NOTE: CCA residents that have net profit/distributive share income sourced in multiple municipalities with current and/or prior year losses should complete the CCA Resident Business/Rental Income Worksheet in lieu of lines 5,6,7 and line 8 business income. The worksheet may be obtained at [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us) or by contacting our office.**

Line 5 - Name the city and enter only the net profit from Schedule C or Schedule F. Attach a copy of the Federal Schedules and a breakdown if income was earned in more than one municipality.

Line 6 - Name the city and enter only the rental profit from Schedule E. Attach a copy of your Federal Schedule E.

Line 7 - Name the city and enter income from Partnerships, Sub Chapter S Corporations and Trusts. Attach copies of Federal Schedules E Part II and K-1. Partnerships, Estates and Trusts, Sub Chapter S Corporations (subject to residence municipal ordinance) and Limited Liability Companies not filing on a Schedule C, must file and pay tax as entities using Net Profit Annual(Form CCA 120-17). Individuals may take credit for taxes paid by these entities on their distributive share income. Each entity's gain or loss is taxed separately to you as an individual. **A loss from one entity may not be used to offset a gain from another even if both entities are within the same municipality.**

Line 8 - Name the city and enter any other income received from estates and trusts, raffles, contests, and other miscellaneous income reported on Form 1099.

### Business, Rental and Other Income and Losses

Losses from either business or rental property must be documented on Schedule L, on the back of the return. Losses may be carried forward for five (5) years (subject to municipal ordinance).

Business or rental income may be decreased by business or rental losses. Business and rental losses may not be deducted directly from wages. If a loss is realized, the loss is carried forward by the partnership to offset any possible future gains. Residents of CCA taxing municipalities with net profit and/or distributive share income sourced in multiple municipalities with current and/or prior year losses see CCA rules and Regulations Article 11 and the CCA Resident Business/Rental Income Worksheet.

Net Loss Carried Forward Limitation - For taxable years beginning in 2018, 2019, 2020, 2021 and 2022 you may only deduct net operating losses prescribed by ORC 718 for losses incurred in taxable years beginning on or after January 1, 2017. The remaining unused portion of the net operating loss may be carried forward, but for no more than five consecutive taxable years following the year in which the loss occurred.



## SECTION A - EMPLOYMENT / PROFIT TAX 2018

Use this section to calculate the tax that you owe on your wages (Line 4) and on the income you have received from business (Line 5), rental property (Line 6), K-1 (Line 7) and other sources (Line 8). Combine your income by city and list each only once in Section A. Be sure to keep the tax due, the credits or the amounts withheld separate for each city.

Column 1 – List the name of each city where work was performed or income earned. List each city only once.

Column 2 – Combine and enter the taxable income for each city. List income for each city only once.

Column 3 – Enter the work city tax rate.

Column 4 – To calculate the Tax Due, multiply the Taxable Income in Column 2 by the Tax Rate in Column 3.

Column 5 – Enter the tax that has been withheld for each city by your employer or the amount of tax that you have paid directly to a NON-CCA city or tax paid by a partnership or Sub Chapter S Corporation.

**STOP – If all of your wages were earned in the same city in which you lived, and city tax was correctly withheld, complete only the orange sections. Sign and date the return, attach your Forms W-2, and file the return with CCA.**

Column 6 – Enter the amount of overpayment from 2017 that you applied toward 2018.

Column 7 – Enter the amount of employment tax estimate payments that were applied to 2018.

Column 8 – If the Tax Due is \$10.00 or less enter zero. If the Tax Due is positive and greater than \$10.00, then this is the amount of employment tax you owe to each city. Overpayments greater than \$10.00 may be credited or refunded.

Enter the amount of the overpayment on line 11. The overpayment cannot be subtracted from the Tax Due to another city.

Line 10 – Add all the positive amounts in Column 8 to arrive at the total employment tax that you owe.

**NOTE: Tax due to a NON-CCA city cannot be paid on this return. CCA member municipalities are listed on the reverse of the tax return. Call the city hall of the NON-CCA municipality to obtain information on filing a tax return and paying tax due.**

Line 11 – Add the negative amounts in column 8 to arrive at the total amount of overpayment. Enter the amount you want to credit towards next year or claim as a refund. The credit or refund amount must be greater than \$10.00 per city.

**NOTE: Tax overpaid to a NON-CCA city cannot be used to offset tax due a CCA municipality. CCA member municipalities are listed on the reverse of the tax return. Call the city hall of the NON-CCA municipality to obtain information on filing a tax return and requesting a refund for that overpayment.**

## SECTION A-1 – EMPLOYMENT / PROFIT TAX ESTIMATE - 2019

If there was employment tax due to a CCA municipality in 2018 and you expect to owe \$200.00 or more in employment tax in 2019 (after subtracting your estimated withholding and credits), you must file an Employment/Profit Tax Estimate. (subject to municipal ordinance)

You may be charged penalty and interest if you fail to timely pay quarterly estimated payments totaling at least 90% of the current tax year liability or 100% of the prior tax liability. If you do not know what you will owe in 2019, base your estimate on the amount of tax due for 2018.

Estimates may be amended if a significant increase or decrease in income occurred during the current tax year. If you fail to complete the estimate, CCA will not automatically bill you.



- Column 9 – List employment cities where you expect to owe tax.
- Column 10 – Estimate income for these cities and calculate the tax due. Be sure to use 2019 tax rates.
- Column 11 – List any overpayment from line 11A which you want credited to 2019 tax.
- Column 12 – Subtract Column 11 from Column 10 and enter that amount in Column 12. This amount reflects the balance of estimated employment tax due for 2019.
- Column 13 – Divide the amount in Column 10 by four (4) and subtract Column 11. This amount is the first quarter installment. If the amount is zero or less, no payment is due this quarter. You may pay the balance due at this time or in quarterly installments.
- Line 13 - Total all Columns.

## SECTION B – RESIDENCE TAX – 2018

Residence tax may be due on income earned outside your CCA residence city. First refer to the Schedule R on the reverse of the tax return. The Schedule R reflects the adjusted tax rate used to calculate the tax that is owed to your residence city. **This tax is in addition to any tax paid in Section A and should not be confused with taxes paid to employment cities.** After completing the Schedule R Worksheet, return to Section B – Residence Tax – 2018.

### Schedule R Worksheet

**NOTE: If you use the CCA Resident Business/Rental Income Worksheet do not include income from the worksheet on Schedule R. Residents of CCA municipalities that have net profit and/or distributive share income sourced in multiple municipalities with current and/or prior year losses should complete the CCA Resident Business/Rental Income Worksheet which may be obtained from [www.ccatax.ci.cleveland.oh.us](http://www.ccatax.ci.cleveland.oh.us) or by contacting our office.**

- Column 1 – Enter name of work city. If more than one city, list each city separately. If work city is the same as residence city, enter city name on line \*\* of the Schedule R Worksheet. There is no additional residence tax due for income earned in the same city in which you live.
- Column 2 – Enter total income earned in each city listed in Column 1. The total of Column 2 should be the same as the total of Column 15 in Section B – Residence Tax 2018 on the front of the tax return. If you lived in more than one city while you earned this income, the income will need to be prorated to show the amount earned while living in each residence city. To prorate your income, take your total income and divide it by twelve (12). This will approximate your monthly income. Multiply your monthly income by the number of months that you lived in each of the cities.
- Column 3 – Enter name of the city that you lived in while you earned the income in Column 2.
- Column 4 – To locate your adjusted residence tax rate:  
 (a) Find the WORKCITYRATE in the shaded area of SCHEDULER. To find the tax rate of a non-CCA municipality you can ask your employer or the city hall of that municipality.  
 (b) Follow that WORK CITY column down until you reach the row naming your residence city  
 (c) Circle that percentage and enter in Column 4 of the Schedule R Worksheet
- Column 5 – Multiply Column 2 by Column 4 and enter the tax due your residence city. The total of Column 5 should be entered in Column 16 Section B – Residence Tax 2018 on the front of the tax return.

### Section B – Residence Tax 2018

- Column 14 – List the name of each city where you lived during 2018.
- Column 15 – Enter the total of taxable income for each residence city. (Schedule R, Col. 2)
- Column 16 – Enter the total tax due for each residence city. (Schedule R, Col. 5)
- Column 17 – Enter the Residence Tax Withheld by your employer (Forms W-2). **Residence tax withheld is a separate withholding and should not be confused with employment tax withheld.**

Column 18 – Enter the amount of overpayment from 2017 that you applied toward 2018.

Column 19 – Enter the amount of residence tax estimate payments that were applied to 2018.

Column 20 – If the Tax Due amount is \$10.00 or less enter zero. If the Tax Due is positive and greater than \$10.00, then this is the amount of residence tax you owe. Overpayments greater than \$10.00 may be credited or refunded. Enter the amount of the overpayment on Line 16. The overpayment cannot be subtracted from the Tax Due to another city.

Line 15 – Add the positive amounts in Column 20 to arrive at the total residence tax that you owe.

Line 16 – Add the negative amounts in Column 20 to arrive at the total amount of overpayment. Enter the amount you want to credit towards next year or claim as a refund. The credit or refund amount must be greater than \$10.00 per city.

## **SECTION B-1 - RESIDENCE TAX ESTIMATE – 2019**

If there was residence tax due in 2018 and you expect to owe \$200.00 or more in residence tax in 2019 (after subtracting your estimated withholding and credits), you must file a Residence Tax Estimate. (Subject to municipal ordinance)

You may be charged penalty and interest if you fail to timely pay quarterly estimated payments totaling at least 90% of the current tax year liability or 100% of the prior tax liability. If you do not know what you will owe in 2019, base your estimate on the amount of tax due for 2018.

Estimates may be amended if a significant increase or decrease in income occurred during the current tax year.

If you fail to complete the estimate, CCA will not automatically bill you.

Column 21 – List the residence city.

Column 22 – Estimate income and tax due for your residence city. Calculate the tax due just as you did in Section B. Be sure to use 2019 tax rates.

Column 23 – List any overpayment from Line 16A which you want credited to 2019 tax.

Column 24 – Subtract Column 23 from Column 22 and enter that amount in Column 24. This amount reflects the balance of estimated residence tax due for 2019.

Column 25 – Divide the amount in Column 22 by four (4) and subtract Column 23. This amount is the first quarter installment. If the amount is zero or less, no payment is due this quarter. You may pay the balance due at this time or in quarterly installments.

Line 17 – Total all columns.

Line 18 – Add amounts shown in the last column of lines 10, 13, 15 and 17 for the total amount you must remit to CCA.

## **MAILING YOUR RETURN**

- Verify social security number(s).
- Check your calculations.
- Attach all Wage and Tax Statements (Forms W-2) and all schedules to the tax return.
- Attach a check, money order or credit card authorization to the front of the form. Be sure to write your taxpayer identification number on your remittance.  
**Place remittance on top of tax statements.**

- Sign, date and mail your return by the due date.

- 8 • Keep a copy for your records.

**TAX RATE SCHEDULE**  
**CCA MEMBER MUNICIPALITIES**

MUNICIPALITY	MUST FILE	2018			2019	
		WORK RATE	RESIDENCE CREDIT	CREDIT LIMIT	WORK RATE	RESIDENCE CREDIT
Ada		1.65%	100%	1.65	1.65%	100%
Alger		1%	100%	1	1%	100%
Barberton		2.25%	100%	2.25	2.25%	100%
Bratenahl		1.5%	50%	.75	1.5%	50%
Burton		1%	50%	.50	1%	50%
Clayton		1.5%	50%	.75	1.5%	50%
Cleveland		2.5%	100%	2.5	2.5%	100%
Dresden		1%	50%	.50	1%	50%
Elida		.75%	0%	0	.75%	0%
Fazeysburg		1%	100%	1	1%	100%
Gates Mills		1%	50%	.50	1%	50%
Geneva-on-the-Lake		1.5%	***	1	1.5%	***
Germantown (a)		1.25%	60%	.75	1.5%	60%
Grand Rapids		1%	50%	.50	1%	50%
Grand River		2%	100%	2	2%	100%
Hamilton		2%	100%	2	2%	100%
Highland Hills		2.5%	100%	2.5	2.5%	100%
Linndale		2%	100%	2	2%	100%
Marble Cliff		2%	100%	2	2%	100%
Mentor-on-the-Lake		2%	100%	2	2%	100%
Montpelier		1.6%	100%	1.6	1.6%	100%
Munroe Falls (b)		2.25%	100%	2.25	2.25%	100%
New Carlisle		1.5%	0%	0	1.5%	0%
New Madison		1%	100%	1	1%	100%
New Miami		1.75%	100%	1.75	1.75%	100%
New Paris		1%	*	.50	1%	*
North Baltimore		1%	0%	0	1%	0%
North Perry Village		1%	100%	1	1%	100%
North Randall		2.75%	100%	2.75	2.75%	100%
Norton		2%	****	1.5	2%	****
Oakwood (Paulding County)		1%	100%	1	1%	100%
Obetz		2.5%	100%	2.5	2.5%	100%
Orwell (c)		1.5%	100%	1.5	1.5%	100%
Parma Heights		3%	*****	2	3%	*****
Paulding		1%	0%	0	1%	0%
Phillipsburg		1.5%	***	1	1.5%	***
Rock Creek		1%	100%	1	1%	100%
Rushsylvania		1%	0%	0	1%	0%
Russells Point		1%	0%	0	1%	0%
Seville		1%	0%	0	1%	0%
Shreve		1%	*	.50	1%	*
South Russell		1.25%	**	.94	1.25%	**
Timberlake		1%	50%	.50	1%	50%
Union		1%	100%	1	1%	100%
Warrensville Heights		2.6%	50%	1.3	2.6%	50%
Waynesfield		1%	100%	1	1%	100%
West Alexandria		1%	*	.50	1%	*
West Liberty		1%	*	.50	1%	*
West Milton		1.5%	0%	0	1.5%	0%

- \* Residence credits are limited to one half of one percent when work is outside residence city.
- \*\* Residence credits are limited to 75% of the City/Village tax rate when work is outside residence city.
- \*\*\* Residence credits are limited to one percent when work is outside residence city.
- \*\*\*\* Residence credits are limited to one and one half percent when work is outside residence city.
- \*\*\*\*\* Residence credits are limited to two percent when work is outside residence city.

- (a) Germantown changed the residence credit to 60% effective 1/1/18 and the tax rate to 1.5% effective 1/1/19.
- (b) Munroe Falls changed the tax rate to 2.25% effective 1/1/18.
- (c) Orwell changed the tax rate to 1.5% effective 1/1/18.