



City of Green Income Tax Division **WITHHOLDING TAX INSTRUCTIONS**

1755 Town Park Blvd • P.O. Box 460 • Green OH 44232-0460

Telephone: 330-896-6622 Fax: 330-896-6927

Email: taxsecure@cityofgreen.org

The City of Green Tax Ordinance imposes a 2% Municipal Income Tax. Each employer located or doing business in the City is required to withhold and remit the 2% tax.

Details of Ohio municipal income tax law can be found in Chapter 718 of the Ohio Revised Code (ORC) located at: <http://codes.ohio.gov/orc/718> .

EMPLOYER'S DUTY TO WITHHOLD

All employers located or doing business in Green are required to withhold and remit to the City the 2% income tax from each employee on qualifying wages (generally W-2 Box 5 Medicare wages) earned by the employee in the City. Remittance is to be made on a quarterly or monthly basis. For exceptions to withholding rules regarding occasional entrants and employers that qualify as "small employers", see ORC 718.011.

FILING / REMITTANCE FREQUENCY

Monthly if either the amount of withholding tax for the preceding calendar year exceeded \$2,399 OR the amount of withholding tax in any month of the preceding calendar quarter exceeded \$200. Quarterly if not required to remit monthly as specified above. See ORC 718.03.

DUE DATE:

Monthly withholding tax payments must be remitted no later than the **15th** of the month following the monthly period for which the tax was withheld. Quarterly payments must be remitted no later than the **last day** of the month following the calendar quarter. See ORC 718.03.

GREEN BOUNDARIES

Portions of the following ZIP codes are located in Green: 44312, 44319, 44685, 44720, 44232 (all), and 44216. If you have employees working in any of these ZIP codes, you may be subject to Green tax. Please call the office to check specific address/location.

REGISTRATION

All employers located or doing business in Green are required to complete a Business Registration form and submit it to the Income Tax Division. After receiving the completed business registration form, the Income Tax Division will send withholding return forms.

LOCATION

The Income Tax Division is located in the Green Central Administration Building (CAB), 1755 Town Park Boulevard. Note: The U.S. Postal Service does not deliver mail to this address. See mailing address below.

MAILING ADDRESS:

All correspondence and tax returns must be mailed to the following address:

City of Green Income Tax Division

P.O. Box 460

Green OH 44232-0460

24 Hour Income Tax drop box is located to the left of the Central Administration Building main entrance