



Instructions for Remitting 2026 West Chester JEDD Withholding Tax

City of Fairfield
Income Tax Division
701 Wessel Dr
Fairfield, OH 45014
www.fairfield-city.org

Phone: 513-867-5327
Fax: 513-867-5333

Mail Withholding Payments and Annual Reconciliations to:

West Chester JEDD
701 Wessel Drive
Fairfield, OH 45014

Am I required to withhold? Every employer located within or doing business within the West Chester JEDD (6380 Aviation Way or 6440 Aviation Way 45069 ONLY) who employs one or more persons is required to withhold West Chester JEDD municipal tax from wages subject to withholding.

What is West Chester JEDD's tax rate? 1.00%

Should I remit withholdings quarterly, monthly or semi-monthly? Eligibility for monthly, quarterly, or semi-monthly withholding is based on the following "Look Back" provisions. If your business remitted more than \$2,399.00 in the previous year or more than \$200.00 any month in the previous quarter, you will be required to remit monthly. If your business remitted less than \$2,399.00 in the previous year or less than \$200.00 any month in the previous quarter, payments should be remitted quarterly. If your business remitted more than \$11,999.00 in the previous year or more than \$1,000.00 any month in the previous quarter, payments should be remitted semi-monthly.

What are the ways that I can remit withholding payments? Checks can be mailed to the address listed above.

What are the penalties for late or missing withholding payments? Quarterly withholding payments are due on the last day of the month following the end of the last day of each quarter. Monthly withholding payments are due on the fifteenth day of the month following the end of month. Semi-monthly withholding payments are due the third banking day after the fifteenth day of the month (for the first semi-monthly payment of the month) or the third banking day after the last day of the month (for the second semi-monthly payment of the month). Your payment must be postmarked on or before the due date to be considered on time. There is no grace period. Late withholding payments are penalized at the rate of 50% of the amount not timely paid, plus interest. This is a penalty prescribed by the ORC Chapter 718. Specific language may be found at <http://codes.ohio.gov/orc/718.27>. Interest is calculated using the Federal Short Term Rate (rounded to the nearest percent) + 5%.

When is the Annual Reconciliation due? The last day of February each year.

What is required to be submitted with the annual reconciliation? A completed copy of the West Chester JEDD Annual Reconciliation and all W-2(s) which include the employee's name, address, full social security number, qualifying wage compensation, and West Chester JEDD tax withholding. If more than one city tax was withheld, then the W-2's must show a breakdown of each city for which tax was withheld, the wages earned in each city, and the amount of city tax withheld for each city.

Where can I find information about submitting W-2s in electronic file format? Instructions and filing information can be found on the Income Tax Division's page of the City of Fairfield website under "Business Tax Forms".

<https://www.fairfield-city.org/254/Business-Tax-Forms>

Form Instructions:

- 1) To ensure that your payment is applied appropriately, please include your Federal EIN number, business name, address, the name of a contact for the business, phone number, and email.
- 2) Gross compensation subject to withholding: Enter the gross compensation subject to West Chester JEDD withholding for the filing period. If there are no qualifying wages for this period, enter zero.
- 3) Enter the total West Chester JEDD tax withheld.
- 4) Enter adjustments (if any) and attach a full written explanation of adjustments.
- 5) Indicate the number of employees subject to West Chester JEDD tax during the period.
- 6) Sign and date where indicated.

West Chester JEDD RETURN OF INCOME TAX WITHHELD

BUSINESS NAME _____

MAILING ADDRESS _____

Name of Responsible Party _____ Date _____

Phone: _____ E-Mail: _____

Remit form and payment to:
West Chester JEDD
701 Wessel Drive
Fairfield, OH 45014

Tax Rate: 1.00%

FEIN: _____

Withholding Period January - March	Due Date 04/30/2026
1. Gross Compensation Subject to Withholding	\$
2. Tax Withheld during Period	\$
3. Adjustment to Prior Period	\$
4. Penalty	\$
5. Interest	\$
6. TOTAL DUE	\$

Number of employees during period: _____

West Chester JEDD RETURN OF INCOME TAX WITHHELD

BUSINESS NAME _____

MAILING ADDRESS _____

Name of Responsible Party _____ Date _____

Phone: _____ E-Mail: _____

Remit form and payment to:
West Chester JEDD
701 Wessel Drive
Fairfield, OH 45014

Tax Rate: 1.00%

FEIN: _____

Withholding Period April - June	Due Date 07/31/2026
1. Gross Compensation Subject to Withholding	\$
2. Tax Withheld during Period	\$
3. Adjustment to Prior Period	\$
4. Penalty	\$
5. Interest	\$
6. TOTAL DUE	\$

Number of employees during period: _____

West Chester JEDD RETURN OF INCOME TAX WITHHELD

BUSINESS NAME _____

MAILING ADDRESS _____

Name of Responsible Party _____ Date _____

Phone: _____ E-Mail: _____

Remit form and payment to:
West Chester JEDD
701 Wessel Drive
Fairfield, OH 45014

Tax Rate: 1.00%

FEIN: _____

Withholding Period July - September	Due Date 10/31/2026
1. Gross Compensation Subject to Withholding	\$
2. Tax Withheld during Period	\$
3. Adjustment to Prior Period	\$
4. Penalty	\$
5. Interest	\$
6. TOTAL DUE	\$

Number of employees during period: _____

West Chester JEDD RETURN OF INCOME TAX WITHHELD

BUSINESS NAME _____

MAILING ADDRESS _____

Name of Responsible Party _____ Date _____

Phone: _____ E-Mail: _____

Remit form and payment to:
West Chester JEDD
701 Wessel Drive
Fairfield, OH 45014

Tax Rate: 1.00%

FEIN: _____

Withholding Period October - December	Due Date 01/31/2027
1. Gross Compensation Subject to Withholding	\$
2. Tax Withheld during Period	\$
3. Adjustment to Prior Period	\$
4. Penalty	\$
5. Interest	\$
6. TOTAL DUE	\$

Number of employees during period: _____