



Instructions for Remitting 2024 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 to:

Fairfield Income Tax Division
P.O. Box 181543
Fairfield, OH 45018

Mail Annual Reconciliations to:

Fairfield Income Tax Division
701 Wessel Dr
Fairfield, OH 45014

Am I required to withhold? Every employer located within or doing business within the City of Fairfield who employs one or more persons is required to withhold the City of Fairfield municipal tax from wages subject to withholding.

What is the City of Fairfield's tax rate? 1.5 %

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.

Am I required to withhold for Fairfield resident employees who are working from home? No, if an employee is working from home you may choose to withhold Fairfield tax as a courtesy, but you are not legally required to do so.

What are the ways that I can remit withholding payments? Checks can be mailed to the Fairfield P.O. Box listed above. Electronic filing through the Ohio Business Gateway (OBG) can also be utilized to submit withholding payments. The date used for determining timeliness of the electronic filing will be the date submitted. Information and instructions on how to register and remit payments through the OBG may be found at business.ohio.gov.

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 Fairfield Annual Reconciliation and all W-2(s) which include the employee's name, address, full social security number, qualifying wage compensation, and City of Fairfield 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 Fairfield withholding for the filing period. If there are no qualifying wages for this period, enter zero.
- 3) Enter the total City of Fairfield tax withheld.
- 4) Enter adjustments (if any) and attach a full written explanation of adjustments.
- 5) Indicate the number of employees subject to City of Fairfield tax during the period.
- 6) Sign and date where indicated.

City of Fairfield RETURN OF INCOME TAX WITHHELD

FEIN: _____

BUSINESS NAME _____

MAILING ADDRESS _____

COURTESY WITHHOLDING
ONLY INDICATE MONTH
REPORTED: ☐

Name of Responsible Party _____ Date _____

Phone: _____ E-Mail: _____

Remit form and payment to:
City of Fairfield
P. O. Box 181543
Fairfield, OH 45018

Tax Rate: 1.50%

Withholding Period January - March	Due Date 04/30/2024
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: _____

City of Fairfield RETURN OF INCOME TAX WITHHELD

FEIN: _____

BUSINESS NAME _____

MAILING ADDRESS _____

COURTESY WITHHOLDING
ONLY INDICATE MONTH
REPORTED: ☐

Name of Responsible Party _____ Date _____

Phone: _____ E-Mail: _____

Remit form and payment to:
City of Fairfield
P. O. Box 181543
Fairfield, OH 45018

Tax Rate: 1.50%

Withholding Period April - June	Due Date 07/31/2024
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: _____

City of Fairfield RETURN OF INCOME TAX WITHHELD

FEIN: _____

BUSINESS NAME _____

MAILING ADDRESS _____

COURTESY WITHHOLDING
ONLY INDICATE MONTH
REPORTED: ☐

Name of Responsible Party _____ Date _____

Phone: _____ E-Mail: _____

Remit form and payment to:
City of Fairfield
P. O. Box 181543
Fairfield, OH 45018

Tax Rate: 1.50%

Withholding Period July - September	Due Date 10/31/2024
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: _____

City of Fairfield RETURN OF INCOME TAX WITHHELD

FEIN: _____

BUSINESS NAME _____

MAILING ADDRESS _____

COURTESY WITHHOLDING
ONLY INDICATE MONTH
REPORTED: ☐

Name of Responsible Party _____ Date _____

Phone: _____ E-Mail: _____

Remit form and payment to:
City of Fairfield
P. O. Box 181543
Fairfield, OH 45018

Tax Rate: 1.50%

Withholding Period October - December	Due Date 01/31/2025
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: _____