



## Instructions for Remitting 2024 Withholding Tax

### City of Fairfield

Income Tax Division  
701 Wessel Dr  
Fairfield, OH 45014  
[www.fairfield-city.org](http://www.fairfield-city.org)

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

#### **Mail Withholding Payments and Annual Reconciliations to:**

Fairfield Income Tax Division  
701 Wessel Drive  
Fairfield, OH 45014

**Am I required to withhold?** Every employer located within or doing business within the Fairfield Township JEDD (7950 Seward Rd, 8200 Seward Rd, and 8210 Seward Rd ONLY) who employs one or more persons is required to withhold Fairfield Township JEDD municipal tax from wages subject to withholding.

**What is the City of Fairfield's tax rate?** 1.50%

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

**Fairfield Township JEDD RETURN OF INCOME TAX WITHHELD**

BUSINESS NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

Name of Responsible Party \_\_\_\_\_ Date \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Remit form and payment to:  
 City of Fairfield  
 701 Wessel Drive  
 Fairfield, OH 45014

Tax Rate: 1.50%

COURTESY WITHHOLDING  
ONLY INDICATE MONTH  
REPORTED: 

FEIN: \_\_\_\_\_

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	\$
<b>6. TOTAL DUE</b>	<b>\$</b>

Number of employees during period: \_\_\_\_\_

**Fairfield Township JEDD RETURN OF INCOME TAX WITHHELD**

BUSINESS NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

Name of Responsible Party \_\_\_\_\_ Date \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Remit form and payment to:  
 City of Fairfield  
 701 Wessel Drive  
 Fairfield, OH 45014

Tax Rate: 1.50%

COURTESY WITHHOLDING  
ONLY INDICATE MONTH  
REPORTED: 

FEIN: \_\_\_\_\_

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	\$
<b>6. TOTAL DUE</b>	<b>\$</b>

Number of employees during period: \_\_\_\_\_

**Fairfield Township JEDD RETURN OF INCOME TAX WITHHELD**

BUSINESS NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

Name of Responsible Party \_\_\_\_\_ Date \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Remit form and payment to:  
 City of Fairfield  
 701 Wessel Drive  
 Fairfield, OH 45014

Tax Rate: 1.50%

COURTESY WITHHOLDING  
ONLY INDICATE MONTH  
REPORTED: 

FEIN: \_\_\_\_\_

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	\$
<b>6. TOTAL DUE</b>	<b>\$</b>

Number of employees during period: \_\_\_\_\_

**Fairfield Township JEDD RETURN OF INCOME TAX WITHHELD**

BUSINESS NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

Name of Responsible Party \_\_\_\_\_ Date \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Remit form and payment to:  
 City of Fairfield  
 701 Wessel Drive  
 Fairfield, OH 45014

Tax Rate: 1.50%

COURTESY WITHHOLDING  
ONLY INDICATE MONTH  
REPORTED: 

FEIN: \_\_\_\_\_

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	\$
<b>6. TOTAL DUE</b>	<b>\$</b>

Number of employees during period: \_\_\_\_\_