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Title: I, Payroll/Personnel Manual

Chapter: 28, Section 2, Tax Formulas (TAXES)

Bulletin: TAXES 09-39, Ohio Cities Income Tax Withholding

Date: October 19, 2009

To: Holders of TAXES (State of Ohio only)
Personnel User Groups
T&A Contact Points in Ohio

Beginning with wages paid for Pay Period 22, the National Finance Center (NFC) will make the following change to Ohio cities income tax withholdings:

- The tax rate for the withholding of city income tax for Columbus, Ohio, will increase from 2.00 percent to 2.50 percent.

No action on the part of the employee or the personnel office is necessary.

To view the updated tax formula, go to the NFC Home Page (www.nfc.usda.gov) and click **Pubs & Forms**. Then on the Pubs & Forms page left-hand menu, click **Tax Formulas** and select the appropriate state from the map provided. Changes to the tax formula are identified by "▶◀".

For questions about NFC processing, contact the Payroll/Personnel Call Center at **504-255-4630**.

 for

JOHN S. WHITE, Acting Director
Government Employees Services Division

Ohio Cities Income Tax Information

Withholding Formula ►(Effective Pay Period 22, 2009)◄

1. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the gross biweekly wages.
2. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
3. Apply the annual wages to the following guideline to determine the annual Ohio city income tax withholdings.

Compute the City Income Tax Withholding For:	State/City Codes	By Multiplying the Annual Wages By the Following Percentage:	City Tax Status (Duty Station = DS Residence=R)
Akron	39/0070	2.25	DS, R
Brecksville	39/0970	2.00	DS, R
Brook Park	39/1050	2.00	DS
Canton	39/1320	2.00	DS, R
Cincinnati	39/1610	2.10	DS, R
Cleveland	39/1680	2.00	DS, R
Columbus	39/1800	►2.50◄	DS, R
Dayton	39/2090	2.25	DS, R
Fairview Park	39/2560	1.50	DS
Heath	39/3428	1.50	DS, R
Independence (<i>voluntary</i>)	39/3670	2.00	
Kettering	39/3895	2.25	DS, R
Mansfield	39/4680	1.75	DS, R
Maumee (<i>voluntary</i>)	39/4840	1.50	
Middleburg Hgts (<i>voluntary</i>)	39/4970	2.00	
Newark	39/5570	1.75	DS
Oberlin	39/6140	1.90	DS, R
Sharonville	39/7450	1.50	DS, R
Springfield	39/7800	2.00	DS, R
Toledo	39/8120	2.25	DS, R
Whitehall	39/8940	2.00	DS, R
Youngstown	39/9230	2.75	DS, R

Note: City tax is mandatory unless otherwise indicated.

4. Divide the annual Ohio city income tax withholding by 26 to obtain the biweekly Ohio city income tax withholding.