CITY OF MASON TAX OFFICE
6000 MASON-MONTGOMERY ROAD
MASON, OH 45040
(513) 229-8535

IMPORTANT TAX INFORMATION EMPLOYER MUNICIPAL WITHHOLDING BOOKLET

WITHHOLDING HIGHLIGHTS

- The City of Mason Tax Rate is 1.12%.
- The City of Mason accepts payments electronically via an ACH Credit Program or the Ohio Business Gateway (OBG). The benefit to you includes convenience and no monthly or quarterly mailings required. Please contact our office for additional information.
- Monthly filing and payment is required if an employer has withheld with respect to a municipality more than $2,399 in the immediately preceding calendar year, or more than $200 in any one month in the immediately preceding calandar quarter. The due date for Monthly filers is the 15th day of the month following the month withheld.

  Quarterly filing and payment is allowed if an employer has withheld with respect to a municipality $2,399 or less in the immediately preceding calendar year, or $200 or less for each month in the immediately preceding calendar quarter. The due date for Quarterly filers is the last day of the month following the end of the quarter.

NOTICE TO EMPLOYERS

All **withholding tax payments** (along with the appropriate voucher) and **Form W-3 Withholding Tax Reconciliation and the W-2s** should be sent to the following address:

City of Mason Tax Office
6000 Mason-Montgomery Road
Mason, OH 45040

INSTRUCTIONS FOR COMPLETION OF FORM W-1

It is required that on or before the due date, taxes withheld be paid and Form W-1 be filed. It is important that if you have no taxes withheld for the City of Mason for the period listed on the return that a zero (0) return be filed to keep the files current.

Line 2 List the amount of total wages, salaries, commissions, etc., subject to withholding tax for the City of Mason.

Line 3 List the amount of municipal taxes withheld for the period. This is the amount of tax due.

Make check or money order payable to "City of Mason Tax Office" and return with the appropriate voucher (Form W-1). Make a copy of the voucher for your records and/or record the amount, check number and date paid on the worksheet in the back of this booklet.

Please make any necessary corrections to your Federal I.D. number, name and address.

If you close your business, please file Form W-1s and pay any withholding tax still owed. Also, file Form W-3, Withholding Tax Reconciliation. Indicate "Final Return" on both forms. If you sell your business, please advise us in writing to whom the business was sold and follow the instructions above for a closed business.

PENALTIES AND INTEREST:

Non-Filing Penalty: A penalty of $25.00 per month (or fraction thereof) shall be imposed for the failure to timely file a city withholding return, *regardless of liability* shown. The penalty shall not exceed $150.00 for *each* failure to timely file a withholding return.

Penalty: A penalty shall be imposed for the failure to timely pay withholding tax and shall be equal to 50% of the unpaid withholding tax.

Interest: Interest shall be assessed for the failure to timely pay withholding tax. The rate is adjusted annually and is based on the federal short term rate, rounded to the neartest whole number percent, plus 5%. The impostition of interest shall be assessed per month or fraction thereof. **The interest rate for 2019 is 7% per annum or 0.583% per month.**

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
JANUARY, 2019	**FEBRUARY 15, 2019**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

Business Name & Address:

CITY OF MASON TAX OFFICE
6000 MASON-MONTGOMERY RD
MASON, OH 45040
PHONE: (513) 229-8535

Make remittance payable to Mason Tax Office.

Return this voucher with payment.

Please notify the tax office of any change in name or address

PENALTIES AND INTEREST:

Non-Filing Penalty: $25.00 per month (or fraction thereof) not exceed $150.00

Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
FEBRUARY, 2019	**MARCH 15, 2019**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

Business Name & Address:

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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT#
MARCH, 2019	☐ **APRIL 15, 2019 (MONTHLY)** ☐ **APRIL 30, 2019 (QUARTERLY)**	FID#

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

Business Name & Address:

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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
APRIL, 2019	**MAY 15, 2019**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

Business Name & Address:

CITY OF MASON OHIO
smart Thats you imagine.

CITY OF MASON TAX OFFICE
6000 MASON-MONTGOMERY RD
MASON, OH 45040
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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
MAY, 2019	**JUNE 15, 2019**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

Business Name & Address:

CITY OF MASON OHIO
more than you imagine.

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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT#
JUNE, 2019	☐ **JULY 15, 2019 (MONTHLY)** ☐ **JULY 31, 2019 (QUARTERLY)**	FID#

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

Business Name & Address:

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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
JULY, 2019	**AUGUST 15, 2019**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

Business Name & Address:

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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
AUGUST, 2019	**SEPTEMBER 15, 2019**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT#
SEPTEMBER, 2019	☐ **OCTOBER 15, 2019 (MONTHLY)** ☐ **OCTOBER 31, 2019 (QUARTERLY)**	FID#

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
OCTOBER, 2019	**NOVEMBER 15, 2019**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

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Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
NOVEMBER, 2019	**DECEMBER 15, 2019**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

Business Name & Address:

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MASON, OH 45040
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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT#
DECEMBER, 2019	☐ **JANUARY 15, 2020 (MONTHLY)** ☐ **JANUARY 31, 2020 (QUARTERLY)**	FID#

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

Check No. ..... _____

Business Name & Address:

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INSTRUCTIONS FOR COMPLETION OF FORM W-3 AND TRANSMITTAL OF W-2 FORMS

The original of this reconciliation form must be filed with the City of Mason Tax Office, 6000 Mason-Montgomery Road, Mason, OH 45040, on or before February 28th. This must be accompanied by copies of employees' statements (Forms W-2 and/or 1099-MISC) or other report showing:

1. Name and address of employee
2. Social Security number
3. Federal, Medicare wages, & Mason-taxable wages
4. Amount of Mason and other city income tax withheld

If a total page is not included with the W-2s, please submit an adding machine tape listing the amounts of Mason income tax withheld, as indicated by the individual employees' statements.

We prefer to receive this information in alphabetical order, either in printed form or electronically (see electronic standards below). The City of Mason will accept CDs in lieu of paper W-2s; **this method is particularly encouraged when submitting a large number of W-2s.** The CD specifications must conform to the Social Security Administration's Magnetic Media Reporting. Be sure to label the outside of each CD with:

1. Company name
2. Federal ID number
3. City Account Number
4. Tax Reporting Year
5. Sequence number for multiple CDs (i.e., Disk 2 of 3, etc.)

FILLING OUT THE RECONCILIATION FORM W-3:

At top, enter Federal ID number and City of Mason withholding account number (if known).

Complete payment table, employer's information and contact information boxes.

Line 1 -TOTAL MASON WORKPLACE WAGES: Enter the amount of wages earned within the City of Mason. Include only those wages on which tax is due to the City.

- If you had Mason workplace wages not subject to tax, do not include those wages on line 1. AN EXPLANATION OF ANY SUCH WAGES MUST BE ATTACHED including the amount of the additional wages earned in Mason and reason they are not taxable.
- If Mason tax was withheld on an amount higher than Box 5 Medicare wages, include an explanation for the difference in taxable wages.

Line 2 –WORKPLACE WITHHOLDING TAX LIABILITY: Multiply line 1 by 1.12% (.0112). This is the tax due for work done within the City of Mason.

Line 3 –MASON WORKPLACE TAX WITHHELD: Enter the amount of Mason tax actually withheld from your employees' wages due to work performed within the City of Mason.

Line 4 –MASON TAX WITHHELD AS COURTESY: Enter the amount of Mason tax withheld for employees who *live* in (but do not work in) Mason.

Line 5 –TOTAL TAX DUE: Combine any courtesy withholding from line 4 with the higher of lines 2 and 3. (At least 1.12% must be withheld on all Mason workplace wages. If Box 19 of the W-2 shows more than 1.12% having been withheld, the additional amount is also due; the employee may later submit for a refund of any over-withholdings shown on his/her W-2.)

Line 6 –TOTAL OF TAX REMITTED FOR THE YEAR: Enter the total of withholding taxes paid to the City of Mason, as reported in the payment table.

Line 7: Calculate any tax due or overpayment.

- If line 7 indicates a balance due, the amount thereof should accompany this return.
- If line 7 indicates an overpayment, please attach an explanation and indicate the amount(s) you request to be refunded or carried over to the next tax year. Refunds are not automatically issued.
- Balances of $10 or less need not be paid; overpayments of $10 or less will not be refunded/carried over.

FORM W-3 CITY OF MASON WITHHOLDING TAX RECONCILIATION FOR TAX YEAR 2019

SUBMIT BY FEBRUARY 28, 2020. W-2s (AND APPLICABLE FORMS 1099-MISC) MUST BE ATTACHED

ACCT #: _____

FID #: _____

TOTAL NUMBER OF W-2s ATTACHED ..... _____

TOTAL NUMBER OF 1099s[1] ATTACHED ..... _____

1. TOTAL MASON **WORKPLACE** WAGES[2] ..... 1. $ _____
2. **WORKPLACE** WITHHOLDING TAX LIABILITY (1.12% OF LINE 1) ..... 2. $ _____
3. MASON **WORKPLACE** TAX WITHHELD (NO. OF W-2s _____) ..... 3. $ _____
4. MASON TAX WITHHELD AS COURTESY[3] (NO. OF W-2s _____) ... 4. $ _____
5. **TOTAL TAX DUE** (LINE 4 PLUS GREATER OF LINES 2 & 3) ..... 5. $ _____
6. TOTAL OF TAX REMITTED FOR THE YEAR ..... 6. $ _____

7. **OVERPAYMENT** $ _____ or **ADDITIONAL TAX DUE** ..... $ _____

IF overpayment (greater than $10), apply as:

REFUND $ _____ CARRYOVER TO 2020 $ _____

JANUARY $	**APRIL** $	**JULY** $	**OCTOBER** $
FEBRUARY $	**MAY** $	**AUGUST** $	**NOVEMBER** $
MARCH $	**JUNE** $	**SEPTEMBER** $	**DECEMBER** $
1ST QUARTER $	**2ND QUARTER** $	**3RD QUARTER** $	**4TH QUARTER** $
			TOTAL REMITTED $

EMPLOYER'S NAME & ADDRESS:

I hereby certify that the information and statements contained herein are true and correct.

Contact Name: _____

Phone Number: _____

Email Address: _____

FILE WITH:
CITY OF MASON TAX OFFICE
6000 MASON-MONTGOMERY ROAD
MASON, OH 45040
TELEPHONE: (513) 229-8535

INCOME TAX OFFICE USE ONLY:

[1] 1099-MISC(s) must be submitted for any contract laborers working for you within the City of Mason.

[2] If Box 18 "Mason wages" is higher than Box 5 "Medicare wages", include explanation for the difference. If any portion of wages earned in Mason is not taxable to the city, enter only the amount taxable and attach explanation.

[3] COURTESY Withholding: Based on Mason residency, not work location within City

WITHHOLDING TAX WORKSHEET – (KEEP FOR YOUR RECORDS – DO NOT FILE)

Month Ending	Due Date	Check Number	Date	Amount	Month Ending	Due Date	Check Number	Date	Amount
1/31	2/15				7/31	8/15			
2/28	3/15				8/31	9/15			
3/31	4/15				9/30	10/15			
or 1st qtr	4/30				or 3rd qtr	10/31			
4/30	5/15				10/31	11/15			
5/31	6/15				11/30	12/15			
6/30	7/15				12/31	1/15			
or 2nd qtr	7/31				or 4th qtr	1/31			