

Filing and Payment Information

For the 2022 Calendar Year

2022 Due Dates

| 2021 Tax Returns | Form | Due With Payment |
|-----------------------------------|-------|--|
| Individual Taxpayers | IR-25 | April 18 |
| Calendar Year Corporate Taxpayers | BR-25 | April 18 |
| Fiscal Year Corporate Taxpayers | BR-25 | 15 th day of 4 th month following end of fiscal year |

| 2022 Estimated Tax | Form | Payment Due – Calendar Year | Payment Due – Fiscal Year |
|--|--------------|-----------------------------|---|
| Declaration of Estimated Tax | BR-21, IR-21 | April 15 | 15 th day of 4 th month of fiscal year |
| 2 nd Quarter Payment | BR-18, IR-18 | June 15 | 15 th day of 6 th month of fiscal year |
| 3 rd Quarter Payment | BR-18, IR-18 | September 15 | 15 th day of 9 th month of fiscal year |
| 4 th Quarter Payment (Corporate) | BR-18 | December 15 | 15 th day of 12 th month of fiscal year |
| 4 th Quarter Payment (Individual) | IR-18 | January 17, 2023 | |

| 2022 Employer's Withholding Returns | Form | Due Date |
|--|-------|--|
| Quarterly Returns of City Tax Withheld | IT-11 | April 30, July 31, October 31, and January 31 (2023) |
| Year End Reconciliation of W-2s | IT-13 | February 28, 2023 |

| 2022 Employer's Deposits of Tax Withheld | Form | Due Date |
|--|-------|---|
| Semi-monthly payments | IT-15 | Within 3 banking days after the 15 th and the last day of each month |
| Monthly payments | IT-15 | Within 15 days of the close of each calendar month* |
| Quarterly payments | IT-11 | Last day of month following the end of each quarter |

*The taxes withheld for the third month of each quarter need not be remitted to the City until the last day of the month following the close of the quarter using Form IT-11.

Withholding Requirements

It is the employer's responsibility to ensure that our office receives your withholding tax forms and payments on time. The use of a tax preparer or payroll service to prepare your city tax returns and payments does not relieve employers of these responsibilities.

Daily Deposit

Each employer who is required under Internal Revenue Code Section 6302 or any other federal statute or regulation to make next day deposit of tax withheld from employee wages must electronically deposit municipal taxes withheld with the City of Columbus, Income Tax Division at the same time.

Semi-monthly Deposit

If the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City exceeded 1) \$11,999 in the preceding calendar year or 2) \$1,000 in any month of the preceding calendar year, the employer must remit semi-monthly using Form IT-15 on the due dates listed above.

Monthly Deposit

If the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City were 1) more than \$2,399 but less than \$12,000 in the preceding calendar year or 2) more than \$200 in any month of the preceding calendar quarter, the employer must remit monthly using Form IT-15 on the due dates listed above.

Quarterly Deposit

All employers not required to remit the tax withheld daily, semi-monthly, or monthly must make quarterly payments using Form IT-11 according to the schedule above.

**Failing to timely remit withheld City taxes may result in a penalty of 50% of the tax due.
Failing to timely file a required return may result in late charges up to \$150.**

Qualifying Wages

All Ohio municipalities assess payroll withholding tax on "qualifying wages" as defined in Section 718.01(R) of the Ohio Revised Code. In general, "qualifying wages" are Medicare wages reduced by any Section 125 cafeteria plan amounts included in Medicare wages, such as adoption assistance (if offered) or cash (if employees can choose cash as one of the cafeteria plan benefits). Employee deferrals into a 401(k) remain taxable for city purposes even if offered through a Section 125 cafeteria plan. If you have any employees that are exempt from Medicare taxes, you must calculate their "qualifying wages" as if they were subject to Medicare taxes. The IRS requires, but currently does not enforce, the inclusion of incentive stock option and employee stock purchase plan option income in Medicare wages. You must comply with the IRS requirements regarding these types of stock option income when calculating "qualifying wages" based on Medicare wages. Please consult your tax advisor regarding your specific compensation program and its effect on calculating "qualifying wages".

Please note: IRS regulations state that corporate officers' compensation must be treated as wages. [IRC 3121(d)(1)].