

Updates for Columbus Employers

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In light of rapidly-changing conditions during the COVID-19 public health emergency, the Columbus Division of Income Tax is providing the following updates and reminders for Columbus employers. For the latest information, please visit our website or sign up for email updates at the links provided below.

Changes to employer withholding in Ohio House Bill 197

[Ohio House Bill 197](#), signed into law on Friday, March 27th, amended current withholding requirements in response to the COVID-19 epidemic. Normally, if an employee performs work in a municipality other than their primary work location for more than 20 days, employers are required to withhold the applicable income tax for that municipality.

H.B. 197 treats employees who report to a temporary worksite during the COVID-19 emergency period as working at their principal place of work. Employees working from home during the pandemic (or within 30 days after the emergency is lifted by the Governor) are considered to be working in their principal place of work. Accordingly, under H.B. 197, employers may continue withholding municipal income taxes based on their employees' principal place of work.

For example, an employer is only required to withhold city tax to Columbus for an employee who normally works in Columbus but is working from their home in Dublin during the COVID-19 emergency, even if that employee works from home for more than 20 days.

Filing reminders

As a reminder, the following forms are due in the near future:

- Forms IT-15 and IT-15J (semi-monthly deposits): April 20th and May 5th
- Forms IT-15 and IT-15J (monthly deposits): April 30th
- Forms IT-11 and IT-11J (all employers): April 30th

Please see the *Filing and Payment Information* resource on the [Forms page](#) of the Division's website for a full listing of deadlines.

If you are submitting forms IT-15, IT-15J, IT-11, or IT-11J with a payment, please do not mail your return and payment to the Division's mailing address. Instead, please mail your return and payment to:

Employer Withholding Tax
PO Box 182489
Columbus, OH 43218-2489

Updates available online

Updates to Division of Income Tax operations during the COVID-19 emergency are posted on the Division's website and announced via our email distribution list. Please sign up for updates [at this link](#) or [check our website](#) for the most current information.