

City of Brunswick  
Income Tax Department  
P.O. Box 0816  
Brunswick, Ohio 44212

IMPORTANT TAX INFORMATION

**EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET**

**W-3** 2016 RECONCILIATION

**W-1** 2016 WITHHOLDING RETURNS

# IMPORTANT WITHHOLDING TAX CHANGES EFFECTIVE 1-1-2016

Changes mandated by Ohio Revised Code Chapter 718 (House Bill 5 - Municipal Income Tax Uniformity)

## WHO MUST FILE:

1. Each employer located within the City of Brunswick is required to withhold the tax for all employees age (18) eighteen or older.
2. Before beginning work within the city, each NON RESIDENT EMPLOYER doing business in the city must register with the city income tax department, to determine their filing requirement.

## DEPOSIT REQUIREMENTS:

**MONTHLY** - Employers must remit monthly if withholding in the previous calendar year exceeded \$2,399 or if the amount required to be withheld during any month of the previous calendar quarter exceeded \$200.

**QUARTERLY** - Employers can remit quarterly if their withholdings are under the thresholds described for monthly filers.

## WITHHOLDING DUE DATES

Monthly and Quarterly returns and payment must be received no later than the 15<sup>th</sup> of the month following the end of the reporting period.

**RECONCILIATION DUE DATE** - The reconciliation due date is the last day of February.

## INTEREST AND PENALTIES

Interest - 5% per annum (0.42% per month or fraction of a month). Interest is based on the Federal rate and may change annually.

Late Payment Penalty - 50% of the unpaid tax due.

Late File Penalty - \$25.00 per month or fraction of a month with a maximum of \$150.

## INSTRUCTIONS FOR PREPARING AND FILING FORM EWR

If you withheld less than \$200 per month, you are permitted to remit quarterly. Use the last form for that quarter (1st quarter is March, 2nd quarter is June, 3rd quarter is September, 4th quarter is December) and check the box below the due date to indicate that you are paying quarterly. The due date for quarterly remittance remains the fifteenth (15th) day of the month following the end of the quarter.

- LINE 1 - Enter total compensation paid all taxable employees during the period for which return is made. If no compensation was paid during during period, so indicate and return form EWR.
- LINE 2 - Enter total ACTUAL tax withhold from employees during the period for Brunswick Ohio city income tax.
- LINE 3 - Adjust current payment of actual tax withheld for underpayment or overpayment in previous period. Specify and explain reason for adjustment on reverse side of original copy of this return.
- LINE 4 - Late Payment Penalty Add 50% of the total tax due. Late File Penalty - \$25 per month or fraction of a month with a maximum of \$150.
- LINE 5 - Add interest at 5.0% per annum or 0.42% per month or fraction of a month. This is based on the Federal rate and may change annually.
- LINE 6 - Enter sum total of the figures shown on line 2 3 4 and 5. This is the amount due and MUST be paid with this return.

**EMPLOYER'S WITHHOLDING RETURN OF TAX WITHHELD**

1. Taxable Earnings paid all employees subject to Brunswick City Income Tax.
2. Actual Tax Withheld for City Income Tax - **1.85%**
3. Adjustment of Tax for prior period (see instructions)
4. Penalty (See instructions)
5. Interest (See instructions)
6. Total

	DOLLARS	CENTS
\$		
\$		
\$		
\$		
\$		
\$		

MONTH OF \_\_\_\_\_

DUE ON OR BEFORE \_\_\_\_\_

If you withheld less than \$200 per month and are remitting for the quarter, check here .

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

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_ Date \_\_\_\_\_

**THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN**

**MAIL TO:  
Income Tax Office  
City of Brunswick  
P.O. BOX 0816  
BRUNSWICK, OHIO 44212-0816  
330-558-6815**

**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
CITY OF BRUNSWICK, OHIO**

Notify Income Tax Department promptly of any change in ownership or name and address shown above.

## RECONCILIATION INSTRUCTIONS

The original of this reconciliation form must be filed with the City of Brunswick Income Tax Department by the last day of February of the subsequent year. This form must be accompanied by copies of employee's wage statements (W-2's) showing: (1) name and address of employee (The employees residence address should show the correct political subdivision - NOT CLEVELAND AND A ZIP CODE NUMBER); (2) Social Security Number; (3) Gross Earnings PAID BEFORE ANY PAYROLL DEDUCTIONS; (4) Amount of Brunswick and any other city income tax withheld and name address and Federal Identification Number of the employer.

An adding machine Tape listing the amounts of Brunswick income tax withheld, as indicated by individual employees statements(W-2's) should be attached. Any difference posted on Line 7 MUST BE FULLY EXPLAINED IN AN ATTACHED STATEMENT.

A penalty of twenty-five dollars for each failure to timely file the return will be assessed, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed one hundred fifty dollars for each failure.

If Line 7 indicates a balance due, the amount should accompany this return. Make checks payable to the City of Brunswick, P.O. Box 0816, Brunswick OH 44212.

**WITHHOLDING TAX RECONCILIATION FOR EMPLOYER'S QUARTERLY RETURNS**

SEE INSTRUCTIONS BEFORE COMPLETING THIS FORM  
COMPLETING THIS FORM

**TAX YEAR 2016**

MAKE CHECK OR MONEY ORDER TO:

**CITY OF BRUNSWICK TAX DEPARTMENT**  
P.O. BOX 0816  
BRUNSWICK, OH 44212-0816

4. PAYROLL SUBJECT TO TAX (Line 2 minus Line 3) \$ .....	\$ .....
5. WITHHOLDING TAX LIABILITY .....	\$ .....
6. TOTAL BRUNSWICK INCOME TAX REMITTED;	
QUARTER ENDING MARCH 31	\$ .....
QUARTER ENDING JUNE 30	\$ .....
QUARTER ENDING SEPT. 30	\$ .....
QUARTER ENDING DEC. 31	\$ .....
TOTAL REMITTED	\$ .....
7. DIFFERENCE BETWEEN LINES (5 & 6) .....	
\$ ..... OR TAX DUE \$ .....	

1. TOTAL NUMBER OF EMPLOYEES REPRESENTED BY STATEMENTS  
HEREWITH .....

2. TOTAL PAYROLL FOR THE YEAR \$ .....

3. LESS PAYROLL NOT SUBJECT TO TAX \$ .....

FEDERAL I.D. NO.

**Reconciliation is due by the  
last day of February**

**RETURN THIS COPY WITH PAYMENT**

Withholding Tax Worksheet  
(Keep for your records – Do not file)

<u>Month</u> <u>Ending</u>	<u>Due</u> <u>Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
1/15	2/15	_____	_____	_____
2/15	3/15	_____	_____	_____
3/15	4/15	_____	_____	_____
or 1st qtr	4/15	_____	_____	_____
4/15	5/15	_____	_____	_____
5/15	6/15	_____	_____	_____
6/15	7/15	_____	_____	_____
or 2nd qtr	7/15	_____	_____	_____

Withholding Tax Worksheet  
(Keep for your records – Do not file)

<u>Month</u> <u>Ending</u>	<u>Due</u> <u>Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
7/15	8/15	_____	_____	_____
8/15	9/15	_____	_____	_____
9/15	10/15	_____	_____	_____
or 3rd qtr	10/15	_____	_____	_____
10/15	11/15	_____	_____	_____
11/15	12/15	_____	_____	_____
12/15	1/15	_____	_____	_____
or 4th qtr	1/15	_____	_____	_____