



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

IMPORTANT TAX INFORMATION

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 calendar 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 (with 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 mail 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 applicable Forms W-1 and pay any withholding tax still owed. Also, file Form W-3, Withholding Tax Reconciliation (including W-2 copies). Indicate "Final Return" on both forms W-1 and W-3.

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 nearest whole number percent, plus 5%. The imposition of interest shall be assessed per month or fraction thereof. **The interest rate for 2021 is 5% per annum or 0.42% per month.**

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING JANUARY 31, 2021	DUE ON OR BEFORE FEBRUARY 15, 2021	ACCT# _____ FID# _____
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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 to exceed \$150.00

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

Interest: 5% per year or 0.42% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING FEBRUARY 28, 2021	DUE ON OR BEFORE MARCH 15, 2021	ACCT# _____ FID# _____
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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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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 5% per year or 0.42% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING MARCH 31, 2021	DUE ON OR BEFORE <input type="checkbox"/> APRIL 15, 2021 (MONTHLY) <input type="checkbox"/> APRIL 30, 2021 (QUARTERLY)	ACCT# _____ 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 RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING APRIL 30, 2021	DUE ON OR BEFORE MAY 15, 2021	ACCT# _____ FID# _____
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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 RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING MAY 31, 2021	DUE ON OR BEFORE JUNE 15, 2021	ACCT# _____ FID# _____
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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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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 5% per year or 0.42% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING JUNE 30, 2021	DUE ON OR BEFORE <input type="checkbox"/> JULY 15, 2021 (MONTHLY) <input type="checkbox"/> JULY 31, 2021 (QUARTERLY)	ACCT# _____ FID# _____
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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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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 5% per year or 0.42% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING JULY 31, 2021	DUE ON OR BEFORE AUGUST 15, 2021	ACCT# _____ FID# _____
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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: 5% per year or 0.42% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING AUGUST 31, 2021	DUE ON OR BEFORE SEPTEMBER 15, 2021	ACCT# _____ FID# _____
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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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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 5% per year or 0.42% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING SEPTEMBER 30, 2021	DUE ON OR BEFORE <input type="checkbox"/> OCTOBER 15, 2021 (MONTHLY) <input type="checkbox"/> OCTOBER 31, 2021 (QUARTERLY)	ACCT# _____ 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: 5% per year or 0.42% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING OCTOBER 31, 2021	DUE ON OR BEFORE NOVEMBER 15, 2021	ACCT# _____ 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 NOVEMBER 30, 2021	DUE ON OR BEFORE DECEMBER 15, 2021	ACCT# _____ 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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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 5% per year or 0.42% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURNIS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING DECEMBER 31, 2021	DUE ON OR BEFORE <input type="checkbox"/> JANUARY 15, 2022 (MONTHLY) <input type="checkbox"/> JANUARY 31, 2022 (QUARTERLY)	ACCT# _____ FID# _____
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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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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	_____	_____	_____