

Income Tax Department

Post Office Box 862, Findlay, Ohio 45839-0862

Phone: 419-424-7133 Fax: 419-424-7410

findlayohio.gov/incometax

2024 Employer's Monthly Withholding Package

See tax rates and instructions on back page

Employer's Withholding Remittance Form

Form W-1

January 2024

Due February 15, 2024

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
- If your Federal ID Number has changed, promptly notify the Tax Department
- See tax rates and instructions on back page
- NAICS Code: _____

Post Office Box 862
Findlay, OH 45839
419-424-7133

Employer's Withholding Remittance Form

Form W-1

February 2024

Due March 15, 2024

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
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Employer's Withholding Remittance Form

Form W-1
Due April 15, 2024

March 2024

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
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Employer's Withholding Remittance Form

Form W-1
Due May 15, 2024

April 2024

I certify that the information contained
herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
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promptly notify the Tax Department
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Employer's Withholding Remittance Form

Form W-1
Due June 15, 2024

May 2024

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
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Employer's Withholding Remittance Form

Form W-1
Due July 15, 2024

June 2024

I certify that the information contained
herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
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Employer's Withholding Remittance Form

Form W-1

Due August 15, 2024

July 2024

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
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Employer's Withholding Remittance Form

Form W-1

August 2024

Due September 15, 2024

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
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Employer's Withholding Remittance Form

Form W-1

September 2024

Due October 15, 2024

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
- If your Federal ID Number has changed, promptly notify the Tax Department
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Employer's Withholding Remittance Form

Form W-1

October 2024

Due November 15, 2024

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
- If your Federal ID Number has changed, promptly notify the Tax Department
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Employer's Withholding Remittance Form

Form W-1

November 2024

Due December 15, 2024

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
- If your Federal ID Number has changed, promptly notify the Tax Department
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Employer's Withholding Remittance Form

Form W-1

December 2024

Due January 15, 2025

I certify that the information contained herein is true and correct.

Signature of the responsible party

Name:

Phone:

Employer:

Address:

1. Tax Withheld..... _____.

2. Penalty..... _____.

3. Interest..... _____.

4. Amount of Payment..... _____.

- Make check payable to the City of Findlay
- If your Federal ID Number has changed, promptly notify the Tax Department
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Post Office Box 862
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419-424-7133

Employer's Annual Withholding Reconciliation
P.O. Box 862, Findlay, OH 45839-0862

Form W-3

2024

Due February 28, 2025

Total Payroll..... _____.

1. Total payroll subject to tax..... _____.

2. Annual liability (Tax Rate x Line 1).... _____.

3. Total tax withheld..... _____.

4. Enter greater of line 2 or line 3..... _____.

Name:

Phone:

Employer:

Address:

Enter the amount of tax you paid:

Jan _____ Jul _____

Feb _____ Aug _____

Mar _____ Sep _____

Apr _____ Oct _____

May _____ Nov _____

Jun _____ Dec _____

5. Total _____.

6. Line 4 minus line 5 _____.

- If line 6 is negative, circle: Refund OR Carry Forward
- If positive and greater than \$10 make check payable to the City of Findlay (unless the result of aggregate rounding)
- _____ No. of attached W-2s that accompany this return

Withholding Requirements: Subject to any and all limitations or restrictions imposed by Chapter 718 of the Ohio Revised Code, any employer located within or conducting business within the municipal limits must withhold the tax. Tax must be withheld from employees who work or perform services in the municipality. Once nexus is established with the municipality by an employer, tax should be withheld from employees who live in the municipality, unless tax is already required to be withheld for a municipality of employment with a comparable rate. Please file the W-1 remittance forms for all periods, even if no tax is due. Your Federal EIN is your account number. The due date for each monthly remittance is 15 days after the end of the month, or the next business day. The quarterly due dates are April 30, July 31 and October 31, 2024 and January 31, 2025.

Rates: Findlay 1.0%; Arlington 1.0%; Mount Cory 1.0%; Vanlue 1.0%; Mount Blanchard 1.0%; Jenera 1.0%; Carey 1.5%.

Taxable Wages: Each employer must withhold on “qualifying wages” as defined in Ohio Revised Code Sections 718.01(R) and 718.03. Generally, qualifying wages refers to IRC 3121(a) wages without regard to any limitations (i.e., typically the W-2 box 5 Medicare wages). Employees not subject to the Medicare tax because they were hired prior to April 1, 1986 or because they are foreign nationals are subject to municipal income tax on the amount that would otherwise be reported as W-2 box 5 Medicare wages. Amounts associated with stock options reported on W-2s are taxable. Contributions to IRC 401(k), 403(b), 457, and similar deferred compensation plans are taxable. Supplemental unemployment compensation benefits described in IRC 3402(o)(2) are taxable. IRC 125 cafeteria plan contributions are not taxable. Findlay, Arlington, Carey, Mount Blanchard, Mount Cory, Jenera, and Vanlue individuals are subject to the tax at age 18.

Interest: 0.833% per month

Late Payment Penalty: 50%

Late Return Penalty: \$25

Annual Reconciliation and W-2s: Use the W-3 Reconciliation to compare the amount you withheld (line 3) or should have withheld (line 2) to the amount you have paid to each municipality (line 5). Please submit the 2024 W-2s and W-3 by February 28, 2025. Electronic media reporting is required to be submitted using a convenient CSV file or the SSA’s EFW2 format.

Please, no pdf files or scanned images by e-mail or on CD. Please inform us promptly if your Federal EIN changes.

Phone: 419-424-7133. Make all checks payable to the City of Findlay. Mailing: PO Box 862, Findlay, OH 45839-0862.