

Pataskala JEDD Income Tax Payroll Withholding



Questions?

740-670-7580 phone
740-670-7581 fax
citytax@newarkohio.net

Date Filed	Period	Must be postmarked on or before	Pay Period
	1st	05-01-23	January 1 -March 31
	2nd	07-31-23	April 1 - June 30
	3rd	10-31-23	July 1 - September 30
	4th	01-31-24	October 1 - December 31
		02-29-24	2023 Annual Reconciliation

When filing Reconciliations, State law requires that you provide copies of your W-2s with **all** of the following information:

- Employee's name
- Employee's address
- Employee's complete Social Security Number
- Total of qualifying wages
- Total of Pataskala JEDD tax withheld
- All information required on the Federal W-2 filing
- The name of all cities for which tax was withheld or should have been withheld
- The amount of tax withheld or should have been withheld for all cities

Late Withholding Payment Chart

# of Month's Late	Late Payment Penalty %
1*	15%
2	20%
3	25%
4	30%
5	35%
6	40%
7	45%
8	50%

**payments postmarked after due date, but prior to the 1st of the following month*

**2023
QT-01**

**Quarterly Withheld Tax
January 1 - March 31**

**Must be postmarked
by 05-01-2023**

Tax Calculation

1 Qualifying wages _____

Pataskala JEDD Tax Withheld

2 1.75% Rate _____

3 0.75% Rate _____

4 **Total Tax Withheld** _____

5 Tax adjustment _____

(explain on back of form)

6 **Tax Due** _____

7 Penalty, 15% of the tax due +
5% per month (Max 50%)

	Tax	%	# of Months Late
		See Chart	
		0.583%	

8 Interest, 0.583% per month

9 Total Penalty & Interest _____

10 **Payment Due** _____

Make checks payable to:
**Pataskala JEDD Income
Tax**

Signature: _____
Title Date

Account Information

Account Number _____ EIN _____
Account Name _____
Address _____
City State Zip _____
DBA _____
Email _____
Phone _____

Mail to:

Pataskala JEDD Income Tax
PO Box 327
Newark, OH 43058-0327



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**2023
QT-02**

**Quarterly Withheld Tax
April 1 - June 30**

**Must be postmarked
by 07-31-2023**

Tax Calculation

1 Qualifying wages _____

Pataskala JEDD Tax Withheld

2 1.75% Rate _____

3 0.75% Rate _____

4 **Total Tax Withheld** _____

5 Tax adjustment _____

(explain on back of form)

6 **Tax Due** _____

7 Penalty, 15% of the tax due +
5% per month (Max 50%)

	Tax	%	# of Months Late
		See Chart	
		0.583%	

8 Interest, 0.583% per month

9 Total Penalty & Interest _____

10 **Payment Due** _____

Make checks payable to:
**Pataskala JEDD Income
Tax**

Signature: _____

_____ Title

_____ Date

Account Information

Account Number _____

EIN _____

Account Name _____

Address _____

City State Zip _____

DBA _____

Email _____

Phone _____

Mail to:

Pataskala JEDD Income Tax
PO Box 327
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**2023
QT-03**

**Quarterly Withheld Tax
July 1 - September 30**

**Must be postmarked
by 10-31-2023**

Tax Calculation

1 Qualifying wages _____

Pataskala JEDD Tax Withheld

2 1.75% Rate _____

3 0.75% Rate _____

4 **Total Tax Withheld** _____

5 Tax adjustment _____

(explain on back of form)

6 **Tax Due** _____

7 Penalty, 15% of the tax due +
5% per month (Max 50%)

	Tax	%	# of Months Late
		See Chart	
		0.583%	

8 Interest, 0.583% per month

9 Total Penalty & Interest _____

10 **Payment Due** _____

Make checks payable to:
**Pataskala JEDD Income
Tax**

Signature: _____
Title Date

Account Information

Account Number _____ EIN _____
Account Name _____
Address _____
City State Zip _____
DBA _____
Email _____
Phone _____

Mail to:

Pataskala JEDD Income Tax
PO Box 327
Newark, OH 43058-0327



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**2023
QT-04**

**Quarterly Withheld Tax
October 1 - December 31**

**Must be postmarked
by 01-31-2024**

Tax Calculation

1 Qualifying wages _____

Pataskala JEDD Tax Withheld

2 1.75% Rate _____

3 0.75% Rate _____

4 **Total Tax Withheld** _____

5 Tax adjustment _____

(explain on back of form)

6 **Tax Due** _____

7 Penalty, 15% of the tax due +
5% per month (Max 50%)

	Tax	%	# of Months Late
		See Chart	
		0.583%	

8 Interest, 0.583% per month

9 Total Penalty & Interest _____

10 **Payment Due** _____

Make checks payable to:
**Pataskala JEDD Income
Tax**

Signature: _____

_____ Title

_____ Date

Account Information

Account Number _____

EIN _____

Account Name _____

Address _____

City State Zip _____

DBA _____

Email _____

Phone _____

Mail to:

Pataskala JEDD Income Tax
PO Box 327
Newark, OH 43058-0327



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Due
02-29-24

Reconciliation of Withheld Tax

2023

Number of W-2s attached _____

- 1** Wages Reported _____
- 2** Wages per W-2s _____
- 3** Difference _____ (explain on back of form)

Courtesy withholding check here:

	<i>Period</i>	<i>Tax</i>	<i>Adj</i>	<i>Paid</i>
4	1st			
	2nd			
	3rd			
	4th			

5 Tax Paid Quarterly _____

6 Tax withheld per W-2s _____

7 Tax due with Reconciliation _____ Overpayment _____

If overpayment, please indicate how to apply below:

8 Refund _____ Carry over to 2024 _____

	<i>Tax</i>	<i># of Months Late</i>
9 Late Payment Penalty		See Chart
10 Interest		0.583%
11 Failure to File Penalty		25.00
12 Total Penalty and Interest		

13 Balance due with Reconciliation _____

Make checks payable to:
Pataskala JEDD Income Tax

Signature: _____
Title _____ Date _____

Account Number _____ EIN: _____

Account Name _____

Address _____

City State Zip _____

DBA _____

Email _____

Phone _____

Mail to:

Pataskala JEDD Income Tax
PO Box 327
Newark, OH 43058-0327



Questions?

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Instructions
Tax Calculation

- Box 1 Enter the qualifying wages for the period you are reporting that are subject to Pataskala JEDD Income Tax.
- For a definition of qualifying wages, please go to <http://codes.ohio.gov/orc/718> for more details.*
- Box 2 Enter the amount of tax that you withheld from your employees' wages at 1.75%.
- Box 3 Enter the amount of tax that you withheld from your employees' wages at 0.75%.
- Box 4 Enter the total of Box 2 and Box 3.
- Box 5 Enter any adjustments from prior periods, credits carried forward or any other adjustments to the current Tax Withheld. Please explain the adjustment on the back of your form.
- Box 6 Enter the total of Box 4 and Box 5.
- Box 7 Penalty = See Late Withholding Payment Chart below.

Late Withholding Payment Chart	# of Month's Late	Late Payment Penalty %
	1*	15%
	2	20%
	3	25%
	4	30%
	5	35%
	6	40%
	7	45%
	8	50%

Tax Column - compare Boxes 4 and 6 - enter the smaller amount.
Multiply the tax times % from the chart. Enter this amount on the line for Box 7.

- Box 8 Interest = 0.583% per month with no maximum.
- Multiply tax due times 0.583% times the number of months late. Enter in Box 8.

***Note:** *Any portion of a month counts as one month. For example, if your payment was due May 15th, on May 16th your payment is considered 1 month late. If the payment is sent in June 1st, your payment is 2 months late.*

- Box 9 Enter total of Box 7 and 8.
- Box 10 Enter the total of Box 6 and 9. This is the amount due with your form.

The Remit to address in the bottom left corner of your form is placed so you can fold the form so that this address appears in a standard #10 window envelope.

Important Note: The information you enter in Boxes 4, 5, and 6 each period will need entered on your annual Reconciliation.

Instructions (continued)
Account Information (Withholding Forms and Reconciliation)

Please enter all of the information requested. If you do not know your Pataskala JEDD Account Number, please contact our office to obtain this information. It is very important that the information entered here matches your account with our office to guarantee your payments are accurately posted to your account.

Reconciliation

- Box 1 Enter the total of the qualifying wages reported in Box 1 on each Withholding Form submitted during year.
- Box 2 Enter the total of the qualifying wages reported on the W-2s you have issued to your employees.
- Box 3 Enter the difference between Box 1 and Box 2. If there is a difference, explain why on the back of the reconciliation.
- Box 4 Enter the Tax, Adjustments and Tax Paid from each period's Withholding Form submitted during the year. These amounts are found on the Withholding Form in Boxes 4, 5 and 6.
- Box 5 Enter the total of the Paid column.
- Box 6 Enter the total amount of Pataskala JEDD Tax withheld shown on the W-2s issued to your employees.
- Box 7 Compare Boxes 5 and 6. If the amount in Box 6 is greater than Box 5, enter the difference beside "Tax due with Reconciliation". If Box 5 is greater than Box 6, enter the difference beside "Overpayment".
- Box 8 If Box 7 results in overpayment, indicate whether you want the credit refunded or carried forward. *Note: Any credit on your account must be applied to any outstanding balance or penalty before it can be refunded or carried forward.*
- Box 9 Late Payment Penalty (See Late Withholding Payment Chart)
Enter the tax due with reconciliation from Box 7.
Multiply the tax times % from the chart and enter the total in Box 9.
- Box 10 Interest = 0.583% per month with no maximum.
Enter the tax due with reconciliation from Box 7
Enter the number of months the payment is late.
Multiply the tax times 0.583% times the number of months late and enter the total in Box 10.

Instructions (continued)

Reconciliation

- Box 11 Failure to File Penalty = \$25 per month up to \$150.
This penalty is assessed on Reconciliations that are not filed by the last day of February each year whether or not tax is owed.
Enter the number of months the Reconciliation is late.
Multiply the number of months late times \$25. If this amount is less than \$150, enter the amount in Box 11. If this amount is \$150 or more, enter \$150.
- Box 12 Enter the total of Box 9 + Box 10 + Box 11.
- Box 13 Enter the total of Box 7 tax due with Reconciliation and Box 12. This is the amount that is due with your Reconciliation.

Copies of W-2s must accompany your Reconciliation and contain the following:

- Employee name and address
- Employee Social Security Number
- All information required on the Federal W-2s
- Total of qualifying wages
- Total Pataskala JEDD tax withheld
- Names of all cities that tax was and/or should have been withheld
- Amount of tax withheld for each city

A listing containing the above information may be remitted in lieu of actual W-2s.

We will accept electronic versions of your W-2 information on a compact disk (CD) in the MMREF-1 format as published by the Social Security Administration (SSA). We require Supplemental Record (RS) for the Pataskala JEDD. The required file name is W2report.

General Information

Why are there so many changes to the Pataskala JEDD Withholding requirements?

In December 2014, the Ohio Legislature passed a new State law that made sweeping changes to municipal tax collections for the entire State. All municipalities are required to implement the State law with the tax year beginning January 1, 2016.

Do I have to withhold Pataskala JEDD Income Tax?

The new State law has changed the withholding requirements. Please see the Ohio Revised Code section 718.03 or Newark Ordinance section 890.051 for details.

What is the tax rate for the Pataskala JEDD?

The Pataskala JEDD tax rate is 1.75% (0.175) of gross qualifying wages earned in the Etna JEDZ Corporate Park - North.

Where is the Pataskala Corporate Park?

The Pataskala JEDD Corporate Park is located off of State Route 16 in Licking County Ohio.

Why is the Newark City Tax Office contacting me about the Pataskala JEDD Tax?

The Newark Tax Office is a third party Tax Administrator for the JEDZ and is responsible for the collection of tax and the enforcement of the tax ordinance. All payments and information regarding your account for the Pataskala JEDD will be processed by the Newark Office staff.

When are my withholding taxes due to the Pataskala JEDD?

All withholding remittances must be postmarked by the due dates in the chart below.

Frequency	Tax Withheld Monthly	Due Date
Quarterly	Less than \$200	last day of the following month
Monthly	\$200 to \$999.99	by the 15th day of the following month
Semi-monthly	\$1,000 or more	by the 3rd banking day after the 15th and the last day of the month

Where can I pay my Pataskala JEDD Withholding Tax?

The Newark Tax Office is located on the 1st floor of the Municipal Building at 40 West Main Street in Newark Ohio. Our office is open for payments Monday, Tuesday, Thursday and Friday from 8:00 to 4:30 and Wednesdays 11:30 to 4:30. Drop boxes are available in the lobby weekdays 8:00 - 4:30 and on the west side of the Municipal Building 24/7.

Can I file and pay my taxes online?

Online filing and payment options are available both through the State of Ohio and through our office. Please visit the following websites for more details.

Ohio Business Gateway

<http://business.ohio.gov/>

Newark City Tax Website

<https://www.newarkohio.gov/income-taxes/>

What are the penalty and interest charges if my payment is late?

Late payment penalty is 15% for the first month and an additional 5% per month up to 50% of the tax due. The interest rate on late payments is determined annually and posted to our website by October 31st. Please see our website for the current year's interest rate. Go to <http://www.newarkohio.net/city-services/tax>

If I owe Newark City and Pataskala JEDD Tax, can I send in all of the tax under one account?

No, Newark City and the Pataskala JEDD are two separate taxing entities. You will need separate accounts with the Newark Tax Office to remit each entity's tax. If you are unsure if you have accounts for each entity, please contact the Newark Tax Office.

I also need to remit Pataskala City Tax. Can I pay Pataskala City Tax with my Pataskala JEDD Tax?

No. The Pataskala City Tax is collected by the Regional Income Tax Agency (R.I.T.A.). The City of Pataskala's website at www.ci.pataskala.oh.us has additional information regarding the Pataskala City Tax.

How can I get more information about Pataskala JEDD Taxes?

The Newark Tax Office staff is your best source of information regarding the Pataskala JEDD Tax and your filing requirement. Please contact us at one of the following;

email: citytax@newarkohio.net

Phone: (740) 670-7580