ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
FAX: (740) 592-6400
WEB SITE: www.ci.athens.oh.us

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL MONTHLY WITHHOLDING BOOKLET

The City of Athens requires electronic reporting and payment of withholding tax. Reporting and payments can be submitted through the Ohio Business Gateway, Electronic Funds Transfer or the City Income Tax Payment Portal at **https://ohio-athens.insourcetax.com/#/**

Vouchers are to be used for courtesy withholdings only.

INSTRUCTIONS FOR PREPARING AND FILING WITHHOLDING RETURN (FORM W/H)

WHO MUST FILE:

Chapter 17.01.051 of the Athens City Code of Ordinances and the Ohio Revised Code Section states:

(A) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the City shall deduct at the time of payment of the salary, wage, commission or other compensation, "the tax of one and nine tenths and five one-hundredths percent (1.95%) of qualifying wages," which are wages as defined in Internal Revenue Code Section 3121(a), generally the **Medicare Wage Box** of the Form W-2. "The employer shall be liable for payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld."

FAILURE TO FILE RETURN AND PAY TAX

Chapter 17.01.99 of the Athens City Code of Ordinance states:

(A) Any person who shall:

(1) Fail, neglect or refuse to make any return or declaration required by this chapter, or...

(4) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the administrator... shall be guilty of a misdemeanor and shall be fined not more than one thousand dollars ($1,000.00) or imprisoned not more than six (6) months or both, for each offense."

In addition, Chapter 17.01.10 of the Athens City Code of Ordinances states:

(B) All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they become due shall bear interest at the rate of Federal Short Term plus 5% per annum.

(C) In Addition to interest as provided in paragraph (A) hereof, penalties based on unpaid tax are hereby imposed as follows:

(1) With respect to any unpaid withholding tax, a penalty equal to fifty percent (50%) of the amount not timely paid shall be imposed.

(2) With respect to returns other than estimated income tax returns, the City of Athens shall impose a monthly penalty of twenty-five dollars for each failure to timely file each return, 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 a total of one hundred fifty dollars in assessed penalty for each failure to timely file a return.

LINE BY LINE INSTRUCTIONS FOR COMPLETING FORM W/H

1. Report total salaries, wages, commissions and other compensation.
2. Report total salaries, wages, commissions, and other compensation for the requested period from which Athens City Income Tax should have been withheld. For residents of the City this would be the total of all of the aforementioned, regardless of where it was earned. Do not, however, report any income subject to another municipal income tax if that tax is being withheld. For non-residents, this would be the total of the aforementioned earned within the Athens City Limits.
3. Report the amount of Athens City Income Tax actually withheld in the requested period. This figure should be 1.95% of Line 2 with small differences as a result of rounding. If we feel you have over or under withheld, you will be contacted.
4. Report adjustments (plus or minus) to any Form W/H previously filed for the same calendar year. Adjustments for previous calendar years should be discussed with our office (740) 592-3337 for proper handling.
5. The amount paid should be equal Line 3 plus or minus Line 4.

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain: _____		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
JANUARY 31, 2024

MUST BE RECEIVED BY
FEBRUARY 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
FAX: (740) 592-6400
www.ci.athens.oh.us

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
FEBRUARY 28, 2024

MUST BE RECEIVED BY
MARCH 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
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2

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
MARCH 31, 2024

MUST BE RECEIVED BY
APRIL 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
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PHONE: (740) 592-3337
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3

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
APRIL 30, 2024

MUST BE RECEIVED BY
MAY 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
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4

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
MAY 31, 2024

MUST BE RECEIVED BY
JUNE 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
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5

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
JUNE 30, 2024

MUST BE RECEIVED BY
JULY 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
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PHONE: (740) 592-3337
FAX: (740) 592-6400
www.ci.athens.oh.us

6

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
JULY 31, 2024

MUST BE RECEIVED BY
AUGUST 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
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www.ci.athens.oh.us

7

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
AUGUST 31, 2024

MUST BE RECEIVED BY
SEPTEMBER 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
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www.ci.athens.oh.us

8

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
SEPTEMBER 30, 2024

MUST BE RECEIVED BY
OCTOBER 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
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PHONE: (740) 592-3337
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www.ci.athens.oh.us

9

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
OCTOBER 31, 2024

MUST BE RECEIVED BY
NOVEMBER 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
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10

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
NOVEMBER 30, 2024

MUST BE RECEIVED BY
DECEMBER 15, 2024

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
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11

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.95% (.0195)	$	
4. Athens Courtesy Tax Withheld this period at 0.70% (.0070) or other % _____	$	
5. Adjustments to prior returns	$	
Explain:		
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
DECEMBER 31, 2024

MUST BE RECEIVED BY
JANUARY 15, 2025

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
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12

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

INSTRUCTIONS FOR PREPARING AND FILING FORM W-3

UPDATED INSTRUCTIONS FOR 2023 TAX YEAR AND FUTURE FILINGS:

Pursuant to Athens City Code 17.01.051, employers issuing 50 or more Forms W-2 during a calendar year must file electronically using the EFW2 Format and guidelines prescribed by the Social Security Administration and Internal Revenue Service (EFW2). Employers issuing 49 or less Forms W-2 are encouraged, but not required to remit W-2 forms electronically. Please email the EFW2 to incometax@ci.athens.oh.us.

The City of Athens Income Tax Department does NOT accept submissions on CDs or flash drives. Any CDs or flash drives submitted will be immediately destroyed.

Paper and electronic withholding account reconciliations for 2023 are due by February 28th, 2024.

On or before the 28th of February following the calendar year, any individual or business entity paying money to a person or independent contractor **for work or services performed in the City of Athens**, should report this information to the Income Tax Administrator by providing copies of Federal Form 1099-MISC and/or 1099-NEC issued to such individuals or business entities.

CITY OF ATHENS
EMPLOYER'S ANNUAL RECONCILIATION RETURN
SUBMIT BY FEBRUARY 28. W-2'S MUST BE ATTACHED
FILE RETURN AND MAIL TO:

CITY OF ATHENS
INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496

FOR TAX YEAR ENDING 2024
PAYMENT ENCLOSED ☐
CARRY FORWARD REQUESTED ☐
SEE INSTRUCTIONS
FEDERAL ID NO. _____

NAME:

FORM W3

ALL LINES MUST BE COMPLETED

1. Total number of taxable employees..... _____
2. Total salaries, wages, commissions and other compensation paid all employees ..... $_____
3. Less non-taxable items (compensation paid non-residents for service outside of Athens and to persons under 18 years of age)..... $_____
   State reason _____
4. Total taxable earnings ..... $_____
5. Total tax due at 1.95% (.0195)..... $_____
6. Actual tax withheld..... $_____
7. Amount paid city ..... $_____
8. Items 6 and 7 should be identical. Show amount and explain fully any discrepency below..... $_____

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

Signed _____ Date _____

Phone _____

MONTHLY WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Payment Date	Check Number	Date	Amount	Month Ending	Payment Date	Check Number	Date	Amount
1/31	2/15				7/31	8/15			
2/29	3/15				8/31	9/15			
3/31	4/15				9/30	10/15			
4/30	5/15				10/31	11/15			
5/31	6/15				11/30	12/15			
6/30	7/15				12/31	1/15			