

2020 COVID-19 (work from home) Refund Requests

On March 9, 2020, Governor DeWine signed Executive Order 2020-01D declaring a state of emergency for the State of Ohio in response to the COVID-19 global pandemic. In response, the Ohio Legislature passed, and Governor DeWine signed, House Bill 197 on March 27, 2020. This legislation prohibits an employee from claiming a refund for 2020 based on days not worked at their place of business as a result of COVID-19.

Under Ohio House Bill 197, employers are required to remit local withholding tax to the employee's 'Principal Place of Business' for employees who worked from home because of the COVID-19 emergency, regardless of the location of their home. This would be for the duration of the health emergency, plus 30 days after the state of emergency is rescinded.

A refund of the tax withheld for your pre-COVID-19 work municipality, while you worked from home or another location, for the 2020 tax year will not be available until litigation over this issue is completed. Please see *Buckeye Institute, et al., v. Columbus City Auditor, et al*, Franklin County Common Pleas Court Case No. 20-CV-004301. Therefore, until this case is ruled on by the Ohio Supreme Court, there is no refund eligibility when filing for an income tax refund for 2020 if you were working at home due COVID-19.

Update (December 1, 2021)

On November 30, 2021 the Tenth District Court of Appeals upheld the constitutionality of Sec. 29 of HB 197, the temporary municipal income tax withholding provision was a ruling on the appeal filed by the Buckeye Institute after the Franklin County Court of Common Pleas dismissed the Institute's lawsuit against the City of Columbus challenging the constitutionality of Sec. 29 of HB 197. The Buckeye Institute has indicated that they plan to appeal the Tenth District's decision to the Ohio Supreme Court.

Update (December 19, 2022)

As of December 2022, there are several lawsuits in various stages of litigation on this issue. The City of Athens will hold requests for a refund of taxes withheld for the 2020 tax year in a suspended status until all litigation is concluded.

2021 COVID-19 (work from home) Refund Requests

Per Ohio H.B.110: Beginning January 1, 2021, any non-resident individual working from home or any location other than their Athens City principal place of work may be eligible for a refund of 2021 Athens City tax withheld by their employer; this applies ONLY to tax year 2021. Please note, in accordance with ORC 718.13, any refund issued by the City of Athens will be disclosed to your taxing jurisdiction of residency.

Athens City Income Tax Department

8 East Washington Street
Athens, OH 45701-2496
740-592-3337 Fax 740-592-6400

Refund Request Form for Non-Resident Taxpayers Tax Year _____

1. Name _____ Account No. _____

2. Present Address

3. Social Security Number _____

4. Is the refund request for days worked outside of Athens (your employer ordered you to work from home) due to the COVID-19 Pandemic? Yes ___ No ___

5. Calculation formula for non-residents:
Attach supporting documentation

****TO BE COMPLETED BY TAXPAYER****

- a. Days worked inside Athens _____
- b. Paid holidays _____
- c. Vacation days used _____
- d. Sick days taken _____
- e. Other paid personal time _____

Percentages will be
calculated by the Athens
Income Tax Department

_____ %
_____ %
_____ %
_____ %
_____ %

**** TO BE COMPLETED BY THE ATHENS INCOME TAX DEPARTMENT ****

Total percentage of time taxable to Athens _____ %

f. Salary \$ _____ * _____ % = (A) \$ _____ Taxable Athens City Wages

g. (A) Athens Taxable Wages _____ X _____ % = _____ (B) Tax Due

h. Athens City Income Tax Withheld _____

- (B) Tax Due _____

= Refund Due to Taxpayer _____ Enter this amount on Line 6

6. Refund In the Amount of \$ _____

7. While Employed By _____

8. For the Following Period (Dates) From: _____ To: _____

(If the dates on section 8 are not from January 1st through December 31st of the same year, please complete Step 9)

9. Total workdays available. If you normally work a 5 day work week and you worked for your employer for the entire year, enter 260 (52 weeks times 5 days). Otherwise, enter the number of days you normally worked in a week times the number of weeks worked (cannot exceed 260): _____

10. Number of Working Days Outside Athens: _____

THE UNDERSIGNED HEREBY MAKES A CLAIM FOR A REFUND OF ATHENS CITY INCOME TAX AND DECLARES THAT ALL INFORMATION GIVEN IS TRUE AND COMPLETE.

Date _____ Signed _____ Phone _____
Claimant's Signature

CERTIFICATION OF EMPLOYER

I hereby certify that the employee filing this claim for refund was employed by the undersigned. He/She did work inside the corporate limits of Athens for the amount of days indicated in sections 5a-5e during the time period specified in section 8 on this form. The employee's claim for refund of Athens tax is valid based upon our knowledge of the employee's records and/or our knowledge of the employee's work location(s). I certify that no portion of this tax has been or will be refunded directly to the employee and that no adjustment to our withholding account with the City of Athens has been or will be made for this tax.

Employer _____ Federal ID Number _____

Signed _____ Title _____
Officer or Authorized Representative

Phone _____ Date _____

Requests for a refund of tax withheld by an employer for non-resident individuals must be submitted as follows:

1. Complete required sections 1-5e, and 7-10 of the refund request form, then sign and date the form and include your phone number (**Incomplete refund request forms will delay the processing of your refund**).
2. Attach a copy of Form W-2 for the tax year you are requesting the refund for. (**Lack of supporting documentation will delay the processing of your refund**).
3. If you are requesting a refund for time worked in another municipality then the tax becomes due in that municipality and the City of Athens will forward a copy of the processed refund request to that municipality for their records.

4. Certification of Employer must be completed.

Please note that holidays, sick days, vacation, severance pay, and supplemental paid days or the equivalent of such days are taxable if you did work inside the City of Athens during the year. This type of pay is the direct result of your employment with the company and those days cannot be subtracted from total working days in determining the number of days worked outside the City of Athens.

Please allow 90 days for the processing of your refund request.

Refunds are permitted only when municipal income tax has actually been paid by your employer to the City of Athens. Refunds of tax paid by the taxpayer (not withheld by an employer) may be requested by submitting a City of Athens Income Tax Return. Refunds of tax withheld by an employer for persons under age 18 may be requested by submitting the Refund Request Form for Taxpayers under Age 18.