

PORTAGE COUNTY AUDITOR

Matt Kelly

Administration Building
449 South Meridian Street
Ravenna, OH 44266

TO: All Portage County Employees
FROM: Payroll Department
SUBJECT: Municipal Income Taxes

We are mandated by the Ohio Revised Code, Section 9.42, to deduct from the wages or salaries of our employees, the amount of any municipal income tax levied upon the income of any person who either is EMPLOYED OR is a RESIDENT within the jurisdiction of the Municipality that levied the tax.

The municipal income tax is payable first, to the jurisdiction in which you are WORKING. You may owe additional taxes to your Municipality of residence if either a partial tax credit is given, or if your Municipality has a tax rate higher than the tax rate of the jurisdiction where you are working.

If you are not subject to the municipal tax where you are working, then you become liable for the municipal tax where you are living--if there has been a tax enacted. (Kent, Ravenna, Streetsboro, and Lisbon only) if there has not been an income tax levied where you are working or, if there has not been an income tax levied where you are living, then, of course, this Office is not required to make any payroll deduction for this tax.

In some cases, the fact that your tax is withheld from your pay relieves you of the responsibility to file a year-end tax return with your resident municipality.

OVER →

PHONE (330) 297-3582 FAX (330) 296-5043

TO: The Office of the Auditor
Portage County
Ravenna, OH 44266

ATTN: Payroll Department

I am subject to the provisions of (check one)

_____ **Ravenna City Income Tax – Workplace**

_____ **Ravenna City Income Tax – Residence**

_____ **Kent City Income Tax - Workplace**

_____ **Kent City Income Tax - Residence**

_____ **Lisbon Village** (Child Health EE only)

_____ **Streetsboro City Income Tax - Workplace**

_____ **Streetsboro City Income Tax - Residence**

_____ **JEDD tax** (Recycling Center only)

_____ Additional for Ravenna Residence tax (difference between Ravenna rate and JEDD rate)

_____ Additional for Kent Residence tax (difference between Kent rate and JEDD rate)

_____ Additional for Streetsboro Residence tax (difference between Strst rate and JEDD rate)

_____ **No city tax** (if applicable, see attached letter)

Please make the necessary payroll deductions from any wages or salary I receive and forward them to the tax director.

Date

Signature

Printed Name

SS#

PLEASE NOTE: No other city income tax will be deducted except for the above listed.