



Local Income Tax Compliance: Key Developments & Research Tools



Speaker

Lia Coniglio, Esq.

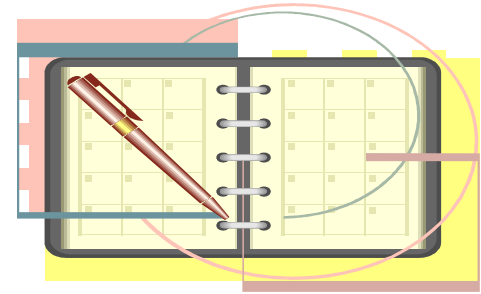
Manager, State Payroll Information
Resources

American Payroll Association

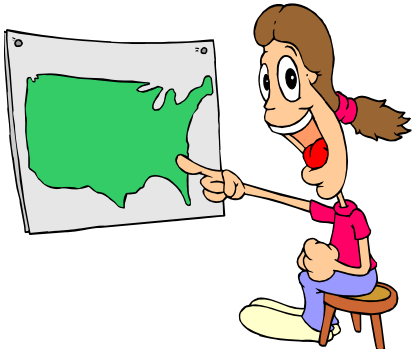
Email: Iconiglio@americanpayroll.org

Agenda

- **States where employers must withhold or pay local income taxes**
- **Update on key local payroll developments**
- **Internet research tips**
 - Links
 - Other resources



Key Local Links



APA Home Page

- News updates
 - Biggest news affecting payroll professionals
- www.americanpayroll.org





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CONDUENT

INSIDE AMERICAN PAYROLL



Fraudulent Email Circulating

Fraudulent emails adopt many different forms and are the unauthorized actions of third parties not associated with APA. There have been a number of fraudulent emails reported, and new spoofs continue to be introduced. [Read more about fraudulent emails.](#)

COMPLIANCE TV



Succeed With Management-Level Payroll Training

Advanced Payroll Concepts teaches attendees how to determine an employee's white collar exemption status, make corrections with Forms W-2c and 941-X, and understand the steps in payroll system implementation. [Register today.](#)

NEWS UPDATES

Senate Fails to Repeal, Replace ACA

The Senate has [failed to pass](#) any of the bills that would have repealed and replaced, or simply repealed, many provisions of the Affordable Care Act (ACA). With the latest setback to the repeal efforts, it may be some time before any new attempts are made to repeal the ACA.

NATIONAL
PAYROLL
WEEK 2017

Celebrate All Things Payroll

Beginning September 4, celebrate America's 150 million wage earners and the payroll professionals who pay them during the 15th National Payroll Week.

The New Era of Payroll

Paycards are changing – here is what you need to know.

[View eBook](#)



APA State, Local & Chapter Links

- **Click on each state to get links to:**
 - State and local agencies
 - APA local chapters
- **Access from main APA webpage**
 - Click on “Web Links,” then “State & Local Links”



wiseGEEK

State, Local & Chapter Links

New York ▼



NEW YORK STATE LINKS

Child Support: https://www.childsupport.ny.gov/dcse/employers_new.html

Labor: <https://labor.ny.gov/workerprotection/laborstandards/workprot/lshmpq.shtm>

New Hire: <http://www.tax.ny.gov/bus/wt/newhire.htm>

Tax: <http://www.tax.ny.gov/>

Unclaimed Property: <http://www.osc.state.ny.us/ouf/index.htm>

Unemployment Insurance: <http://www.labor.ny.gov/ui/employer.shtm>

Workers Compensation: <http://www.wcb.ny.gov/>

NEW YORK LOCAL CHAPTERS

[Buffalo-Niagara Chapter - Buffalo, Niagara Falls areas](#)

[Former Affiliated - Twin Tier Chapter - Endicott, Elmira, Corning, Ithaca](#)

[Former Affiliated - Westchester NY Chapter - Westchester, Putnam & Dutchess](#)

[Greater Binghamton Area Chapter - Greater Binghamton Area](#)

[Greater Rochester Area Chapter - Rochester New York](#)

[Long Island Chapter - Melville](#)

[New York Metropolitan Chapter - New York City](#)

[New York State Capital Region Chapter - Eastern Upstate New York](#)

[Syracuse Payroll Association - Syracuse NY](#)

NEW YORK LOCAL LINKS

Metropolitan Commuter Transportation Mobility Tax: <http://www.tax.ny.gov/bus/mctmt/default.htm>

NY-NJ Waterfront Commission Assessment : <http://www.wcnjh.org/>

New York City Resident Earnings Tax: <http://www.tax.ny.gov/bus/wt/rate.htm>

Yonkers Resident Tax Surcharge and Nonresident Earnings Tax: <http://www.tax.ny.gov/bus/wt/rate.htm>



APA LOCAL CHAPTERS



by **Ashton Garcia** on May 4, 2017 6:05:33 PM

Don't Scratch Your Head Over Mailing Lists

Is your chapter in need of new members, but unsure of where to start? [Mailing lists](#) are a useful tool for launching successful membership recruitment campaigns or alerting members in the area of a chapter-sponsored educational opportunity.

Five points to help your chapter achieve success with mailing lists:

1. All chapters may request mailing lists for American Payroll Association National members in their area.
2. Each chapter may receive two mailing lists a year or one every six months. Chapter Relations can only send the lists to active, affiliated chapter officers.
3. Chapter Presidents automatically receive an email notification each month with an attached Excel file of new National

SUBSCRIBE

Email*

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Frequency*

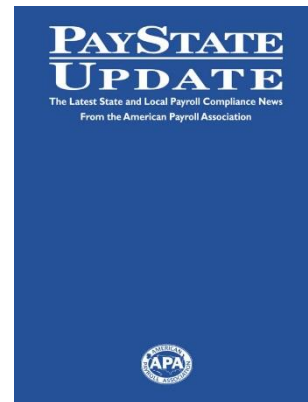
- ⋮ ☐ Instant
- ⋮ ☐ Daily
- ⋮ ☐ Weekly
- ⋮ ☐ Monthly

SUBSCRIBE

Additional APA Resources

- **PayState Update**

- Biweekly electronic newsletter covering state & local payroll compliance issues
- Available as part of APA's new Payroll Source Plus or standalone





PAYSTATE UPDATE

The Latest State And Local Payroll Compliance News
From The American Payroll Association

April 3, 2017 • Volume 19 • Issue # 7



Another Uniform Kentucky Local Tax Form Available Before July 1, 2017, Deadline

A new uniform Kentucky occupational license tax form – Form OL-D, *Kentucky Dual District Occupational License Fee Return* – and instructions are available for employers doing business in dual tax districts (download at <http://app.sos.ky.gov/occupationaltax>). This form is to be completed and filed with taxing agencies that collect for two tax districts (a county collecting the tax for a city).

A list of dual tax districts is available on the Kentucky Secretary of State's (SOS) website (see above): Boyle County (collecting for Danville); Butler County (collecting for Morgantown); Daviess County (collecting for Owensboro); Henderson County (collecting for City of Henderson); Jessamine County (collecting for Nicholasville); Rowan County (collecting for Morehead); and Taylor County (collecting for Campbellsville).

Local form for single tax districts issued last year

Form OL-S, *Kentucky Local Standard Occupational License Fee Return* – and instructions were made available for employers doing business in single tax districts last year (see *PAYSTATE UPDATE*, Issue No. 5, Vol. 18). A single tax district is one that collects occupational license taxes for its tax district only. Taxing districts may choose to accept the new form or may require their own forms to be submitted until July 1, 2017. After that date, each district must accept the uniform forms (with a limited exception).

City, county, and school district occupational license taxes

There are many cities and counties in Kentucky that have enacted ordinances imposing occupational license taxes (also known as occupational license fees). Every employer must withhold the occupational license tax from each employee working in the city or county. The taxes must be withheld each pay period.

County school districts are authorized to levy occupational license taxes on salaries, wages, commissions, and other compensation of residents for work done and services performed or rendered in the county. Nonresidents of the county who work in the county do not have to pay the

tax forms for use by all localities by July 1, 2017 (H.B. 277, L. 2012). The SOS was also authorized to provide each locality's occupational license tax form(s), instructions, and ordinance at a public website, which it accomplished in March 2013 (see the above website). The website also includes contact information (e.g., contact person, phone number, fax number, address, and website address, if available).

New form for multi-tax districts coming soon

A new uniform form for multi-tax districts, Form OL-M, *Kentucky Multi-District Occupational License Fee Return*, is still in production and will be released by the SOS in the coming months. An example of a multi-tax district is Kenton County. The Kenton County Fiscal Court Office is the tax collection agent for the occupational license fees for Kenton County and the following cities: Bromley, Crescent Springs, Crestview Hills, Edgewood, Elsmere, Erlanger, Fort Mitchell, Fort Wright, Independence, Lakeside Park, Ludlow, Park Hills, Ryland Heights, Taylor Mill, and Villa Hills. One city within Kenton County, the city of Covington, acts as its own collection agent. Boone, Campbell, and Scott counties are also multi-tax districts. The uniform form was not available for 2016, so the SOS posted individual tax forms for each county that is a multi-tax district.

Use of forms after July 1, 2017

Until July 1, 2017, taxing districts may choose to accept Form OL-S or may require that their own forms be submitted. After July 1, 2017, each district must either: (1) adopt the uniform forms (Forms OL-S, OL-D, and OL-M) as its exclusive returns; or (2) accept the uniform forms in addition to its own forms, unless the locality submits a written request (approved by its governing body) for an exemption to the SOS. The exemption must be based on documented information that accepting the uniform forms will impose an undue financial hardship. If approved, the SOS must obtain the forms that the locality will accept and any applicable instructions for inclusion on its website.

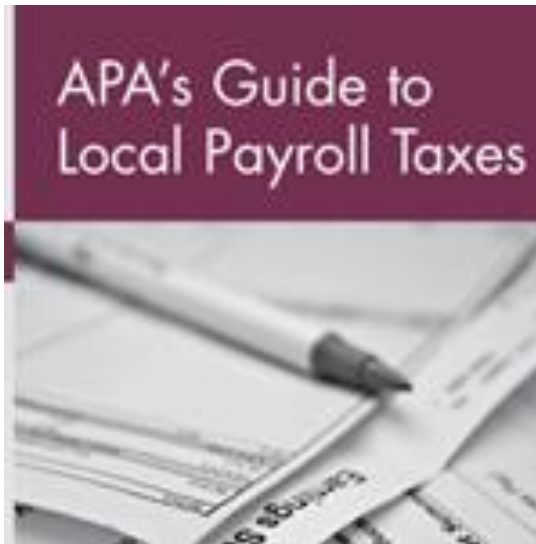
Contact information for local tax districts

An occupational license tax spreadsheet is also available



Additional APA Resources

- ***APA's Guide to Local Payroll Taxes***
 - Newly updated for 2018!



Additional APA Resources

- **Local Income Tax Compliance**
 - Offered as live classes, webinars, & on demand webinars!



"Real News" Resources

- **Newspapers**

- Paid subscriptions, but lots of free content
- *New York Times, Wall Street Journal*
- Local papers



- **Local TV stations**

- Cover local laws, stories on local laws/ordinances



APA ListServ

- APA members only
- Special Edition ListSers
- Ask and answer questions about new local laws and requirements



Secondary Local Resources

- **City home pages**

- New York City: <http://www1.nyc.gov>

- **Mayor home pages**

- **Chamber of Commerce (city/industry)**

- **Advocacy groups**

- **Census Bureau**



States With Local Income Taxes



Different Types of Local Payroll Taxes



- **City service fees**
 - Paid by employees for working in a city
- **City/county/school district income taxes**
 - Withheld from employee wages
- **Expense/head taxes**
 - Paid by employer doing business in a city, based on number of employees or total compensation

Different Types of Local Payroll Taxes



- **Occupational privilege taxes**

- Imposed ONLY on an employee's earned income (e.g., interest accrued in individual's bank savings account NOT subject to OPT)
 - Paid by employer and/or employee

- **Transit taxes**

- Employer paid, based on employees' wages for services performed in the district

States Where Employers Must Withhold Local Income Tax

- Alabama
- Colorado
- Delaware
- Indiana
- Kentucky
- Maryland
- Michigan
- Missouri
- New York
- Ohio
- Pennsylvania
- West Virginia



States With Local Payroll Taxes Paid by Employer

- California
- Colorado
- Delaware
- Missouri
- New Jersey
- New York
- Oregon
- Pennsylvania



Nexus

- **Business presence in a state or locality**
 - Office, store, or factory
 - Telecommuter
- **Employer that has nexus with a locality subjects employer to its tax laws**

nexus



California San Francisco Payroll Expense Tax



San Francisco Payroll Expense Tax

- **Rate: 0.375% plus adjustment factor for 2017**
- **Phased out in 2018**





Treasurer & Tax Collector

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Empowerment](#)[About](#)[Customer
Service](#)[The Financial
Justice Project](#)

[Home](#) > [Business](#) > [File Online: Gross Receipts Tax & Payroll Expense Tax 2016 Annual Return](#)

File Online: Gross Receipts Tax & Payroll Expense Tax 2016 Annual Return

2016 Gross Receipts Tax & Payroll Expense Tax

Thank you for accessing the 2016 Gross Receipts Tax and Payroll Expense Tax Annual Return ("Return") website. Please read the important information about filing requirements before accessing the Return.

ARE YOU EXEMPT FROM FILING?

As required by the San Francisco [Business and Tax Regulations Code](#), every person with taxable payroll expense of \$150,000 or more, or taxable gross receipts of \$500,000 or more in a given tax year are required to file a Return. [Lessors of Residential Real Estate](#) also must file a Return if they lease four or more units in a building or have taxable payroll expense of \$150,000 or more in a given tax year.

Taxpayers that do not meet the minimum filing amounts stated above are not required to file an Annual Return and may [EXIT NOW](#).

BUSINESS

[Business Registration Renewal](#)
due May 31

[New Business Registration](#)

[Filing and Payment Center](#)

[Business Resource Center](#)

[Permits and Licenses](#)

[Gross Receipts Tax and
Business Registration Fees
Ordinance](#)

**[File Online: Gross
Receipts Tax & Payroll
Expense Tax 2016
Annual Return](#)**

Indiana County Income Taxes



Indiana County Income Taxes

- **CAGIT, COIT, CEDIT replaced with single income tax**
 - Took effect January 1, 2017
 - Called Local Income Tax
 - Tax rates now the same for residents and nonresidents



Indiana Income Tax Reform

- **State issued new guidance**

- New Departmental Notice No. 1
 - Contains county rates
 - Effective October 1 and January 1
- Departmental Notice No. 42
 - Explains reform and changes
 - www.in.gov/dor/3618.htm



STATE of INDIANA

DEPARTMENT OF REVENUE
INDIANA GOVERNMENT CENTER NORTH
100 N. SENATE AVE



INDIANAPOLIS, IN 46204-2253

Departmental Notice #1

Effective Jan. 1, 2017

(R29 / 12-16)

IMPORTANT NOTICE: *The rates in this notice are effective for withholding purposes for periods beginning on or after January 1, 2017.*

How to Compute Withholding for State and County Income Tax

Note: The state adjusted gross income tax rate for individuals is reduced to 3.23 percent (0.0323), effective January 1, 2017.

Also, effective January 1, 2017, the local income tax rate imposed by a county is identical for residents and nonresidents subject to a local income tax. See Departmental Notice #42, available online at www.in.gov/dor/reference/files/dn42.pdf, for further information regarding the transition from the various county income taxes to the new local income tax.

This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-7-7. The purpose of this document is to assist withholding agents in determining the correct amount of Indiana county income tax to withhold from an employee's wages by providing the tax rate for each county. An asterisk (*) beside a county name indicates the rate has changed since the last Departmental Notice #1 was published on Oct. 1, 2016.

Both the county of residence and the county of principal business or employment of an individual are determined on January 1 of the calendar year in which the individual's taxable year begins. If a person resides in an Indiana county on January 1, or resides out-of-state on January 1, but has his or her principal place of work or business in an Indiana county as of January 1, he or she is subject to county tax at the rate corresponding to that Indiana county.

Withholding agents should withhold county tax based on the employee's Indiana county of residence as of January 1 of the tax year. If the employee resides out-of-state on January 1, but has his or her principal place of work or business in an Indiana county as of January 1, then the withholding agent should withhold for the Indiana county of principal place of work or employment.

The deduction constant tables on page 2 have been developed to help calculate state and county income tax. These tables divide the dollar amount of the exemption/dependent exemption by the number of pay periods. This will determine the deduction constant or the dollar amount of the exemption you should deduct each pay period from the employee's gross income.

Table A is used to figure personal exemptions. Each employee is entitled to deduct \$1,000 per year per exemption claimed on line 5 of his/her Form WH-4. Personal exemptions include additional exemptions if the employee and/or the employee's spouse are age 65 or older and/or blind. The Form WH-4 is available online at www.in.gov/dor/4100.htm.

Indiana County Tax Rates (Effective Jan. 1, 2017)

A county with an asterisk (*) has changed its rate since Departmental Notice #1 was last issued on Oct. 1, 2016.

County Name	County Code	County Tax Rate
Adams	01	0.01624
Allen	02	0.0135
Bartholomew	03	0.0125
Benton	04	0.0179
Blackford	05	0.015
*Boone	06	0.015
*Brown	07	0.025234
Carroll	08	0.017039
Cass	09	0.025
Clark	10	0.02
Clay	11	0.0225
Clinton	12	0.02
Crawford	13	0.01
Daviess	14	0.0175
Dearborn	15	0.006
Decatur	16	0.0133
DeKalb	17	0.02
Delaware	18	0.015
Dubois	19	0.01
Elkhart	20	0.02
Fayette	21	0.0237
Floyd	22	0.0115
Fountain	23	0.0155
Franklin	24	0.015
Fulton	25	0.0193
Gibson	26	0.007
Grant	27	0.0225
Greene	28	0.0125
Hamilton	29	0.01
Hancock	30	0.017
Harrison	31	0.01
Hendricks	32	0.015
Henry	33	0.015
Howard	34	0.0165
Huntington	35	0.0175
*Jackson	36	0.021
Jasper	37	0.02864
Jay	38	0.0245
Jefferson	39	0.0035
*Jennings	40	0.025
Johnson	41	0.01
Knox	42	0.01

County Name	County Code	County Tax Rate
Lawrence	47	0.0175
Madison	48	0.0175
Marion	49	0.0177
Marshall	50	0.0125
Martin	51	0.015
Miami	52	0.0254
Monroe	53	0.01345
Montgomery	54	0.021
Morgan	55	0.0272
Newton	56	0.01
*Noble	57	0.0175
Ohio	58	0.0125
Orange	59	0.0125
Owen	60	0.013
Parke	61	0.0265
Perry	62	0.0181
Pike	63	0.0075
Porter	64	0.005
Posey	65	0.0125
Pulaski	66	0.0338
Putnam	67	0.0175
Randolph	68	0.0225
Ripley	69	0.0138
Rush	70	0.021
St. Joseph	71	0.0175
Scott	72	0.0141
Shelby	73	0.015
Spencer	74	0.008
Starke	75	0.0171
Steuben	76	0.0179
Sullivan	77	0.003
Switzerland	78	0.01
Tippecanoe	79	0.011
*Tipton	80	0.026
Union	81	0.0175
Vanderburgh	82	0.01
Vermillion	83	0.002
Vigo	84	0.0125
Wabash	85	0.029
Warren	86	0.0212
Warrick	87	0.005
Washington	88	0.02



DEPARTMENT OF REVENUE
INDIANA GOVERNMENT CENTER NORTH
100 N. SENATE AVE

DEPARTMENTAL NOTICE #42
AUGUST 2016
Effective Date: January 1, 2017

SUBJECT: Change in Nonresident Tax Rates for Local Income Tax on or After January 1, 2017.

REFERENCE: IC 6-3.5; IC 6-3.6

DISCLAIMER: Departmental notices are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

SUMMARY

This notice explains that the local (county) income tax rates imposed on nonresidents on or after January 1, 2017, will be the same rate imposed on residents and clarifies associated withholding changes.

HEA 1485-2015 combined county adjusted gross income tax, county option income tax, and county economic development income taxes into one combined local income tax. The new local income tax goes into effect January 1, 2017.

The enactment of the local income tax will not affect the resident tax rates in effect on May 1, 2016. In other words, the rates in effect on May 1, 2016, will continue to be in effect on January 1, 2017, unless the county acts to change its county income tax rates between July 1, 2016, and October 31, 2016.

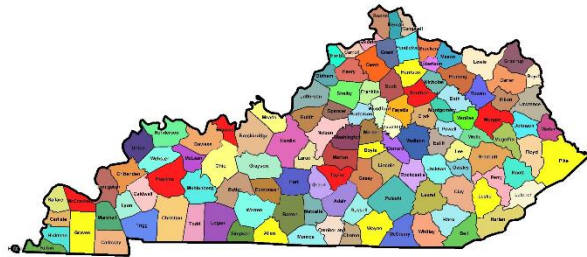
However, IC 6-3.6-4-1 imposes the applicable local income tax rate on local taxpayers, as opposed to different rates for county resident and nonresident taxpayers applicable under the

Kentucky City, County, School District Occupational License Taxes



Kentucky

- **City, County, School District Occupational License Taxes**
 - Standardized forms to be used by all localities by July 1, 2017
- **Kentucky Secretary of State has standard occupational license tax forms and instructions online**
 - Form OL-S, *Single Tax District Occupational License Fee Return*
 - Form OL-D, *Dual Tax District Occupational License Fee Return*
 - Both available now at <http://app.sos.ky.gov/occupationaltax>



Kentucky

- **Contact information from local tax districts**
 - Occupational license tax spreadsheet
 - Available on SOS website
 - Lists contact info for local tax districts
 - ◆ Email addresses
 - ◆ Phone/fax numbers
 - ◆ Physical addresses
 - ◆ Websites (if available)





Kentucky Secretary of State Alison Lundergan Grimes

Business

Elections

Civics

Administration

Secretary's Desk

Secretary of State / Business

Business

Elections

Civics

Administration

Secretary's Desk

Pursuant to [KRS 67.766](#), occupational license tax forms for each Kentucky taxing district that imposes such tax are available online.

[Form OL-S, Single Tax District, Occupational License Fee Return](#)

[Form OL-S Instructions](#)

Select the occupational tax district below.

Form OL-S

OL-S Kentucky Local Standard <small>Single Tax District</small> Occupational License Fee Return		Do Not Staple. Print or Copy Single Side Only.	For Year Ending / / 20
Tax District Name (See Instructions) Tax District Address Tax District Code (See Instructions) 		Department Use Only — Do not write or staple in this space.	
Taxpayer Name Trade Name Address Address 2 City State Zip Code 		Filing Status: Filing Status Changed? YES <input type="checkbox"/> NO <input type="checkbox"/> <div style="border: 1px solid black; padding: 2px;"> Check one line only <input type="checkbox"/> Individual Resident <input type="checkbox"/> Individual Non-Resident <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corp <input type="checkbox"/> Other </div> <div style="border: 1px solid black; padding: 2px;"> Check all that apply <input type="checkbox"/> No Activity <input type="checkbox"/> Amended <input type="checkbox"/> Fed ID Change (Complete Line F) <input type="checkbox"/> Final (Complete Line G) <input type="checkbox"/> Name Change <input type="checkbox"/> Address Change </div>	
Tax District Account Number: 		Method of Accounting: <input type="checkbox"/> Fed ID <input type="checkbox"/> SON <input type="checkbox"/> Accrual <input type="checkbox"/> Cash	
A Principal business activity B Did you have employees during the past year? Number of employees who worked in this locality C Did you make payments in the sum of \$600.00 or more for services rendered in this locality to any individual other than an employee? If "YES", submit copy of 1099s to local tax district. D Did you file a consolidated C - Corporation federal return? If "YES", see instructions. E During the past year, did IRS change or propose to change net income reported for that year or any prior year? If "YES", attach statement. Which year(s)? 		NACS Code: YES NO <input type="checkbox"/> <input type="checkbox"/> YES NO <input type="checkbox"/> <input type="checkbox"/> YES NO <input type="checkbox"/> <input type="checkbox"/> YES NO <input type="checkbox"/> <input type="checkbox"/>	
F If federal ID changed, list the name of new entity: 		Ownership Change Date / / 20 	
G If final return, state reason for discontinuance: List successor if sold: 		Discontinuance Date / / 20 	
H List Principal Administrative Officer's Name, Address, and Social Security Number: Name Address Address 2 City State Zip Code 		SSN: 	

Rev. Date: 07/05/15 Page: 1

Tax District Name 1 (See instructions)

Tax District Name 2 (See instructions)

Tax District Address

Department Use Only—Do not write or staple in this space.

Taxpayer Name

Address

Address 2

City

State

Zip Code

Filing Status:

Filing Status Change? YES ☐ NO ☐

- Check one box only
- ☐ Individual Resident
- ☐ Individual Non-Resident
- ☐ Corporation
- ☐ Partnership
- ☐ S Corp
- ☐ Other

- Check all that apply
- ☐ Amended
- ☐ Fed ID Change (Complete Line F)
- ☐ Name Change
- ☐ Address Change
- ☐ Final (Complete Line G)

Tax District Account Number

Method of Accounting

☐ Fed ID ☐ SSN
☐ Accrual ☐ Cash

A Principal business activity

NAICS Code:

B Did you have employees for Tax District 1 during the past year?

Did you have employees for Tax District 2 during the past year?

YES NO

☐ ☐

YES NO

☐ ☐

C Did you make payments in the sum of \$600.00 or more for services rendered in either locality to any individual other than an employee? If "YES", submit copy of 1099s to local tax district.

YES NO

☐ ☐

D Did you file a consolidated C - Corporation federal return? If "YES", see instructions.

YES NO

☐ ☐

E During the past year, did IRS change or propose to change net income reported for that year or any prior year? If "YES" see instructions

YES NO

☐ ☐

Which year(s)?

F If Fed ID change, list the name of new entity:

Ownership Change Date:

 / / 20

Maryland County and Baltimore City Income Taxes



Maryland County and Baltimore City Income Taxes

- **County tax rate changes for 2017**

- Calvert: 3%
- Somerset: 3.2%



- **Withholding Tax Facts (issued annually)**

- Find on State Comptroller's website
 - Will list county tax rates, additional filing info

Maryland County and Baltimore City Income Taxes

- **Electronic filing**

- Effective July 1, 2017, *all* employers are required to file Forms W-2 electronically

- Due January 31, 2018

- ◆ Annual reconciliation return also due Jan. 31

- Use bFile

- <https://interactive.marylandtaxes.com/Business/bFile/OSC/SelectApp.aspx>





[New For 2017](#) [General Help](#)

bFile – EASY AS 1,2,3

- 1 Register** If you have not done so previously. [Benefits](#)
- 2 Log On** Here you can edit registration, file returns and view history of returns filed.
- 3 File** Select type of filing from choices below.

- [Log On](#)
- [Create New User Registration](#)

-
- [File Sales And Use Tax Returns](#)
 - [Print and Mail Sales and Use Tax Form 202](#)

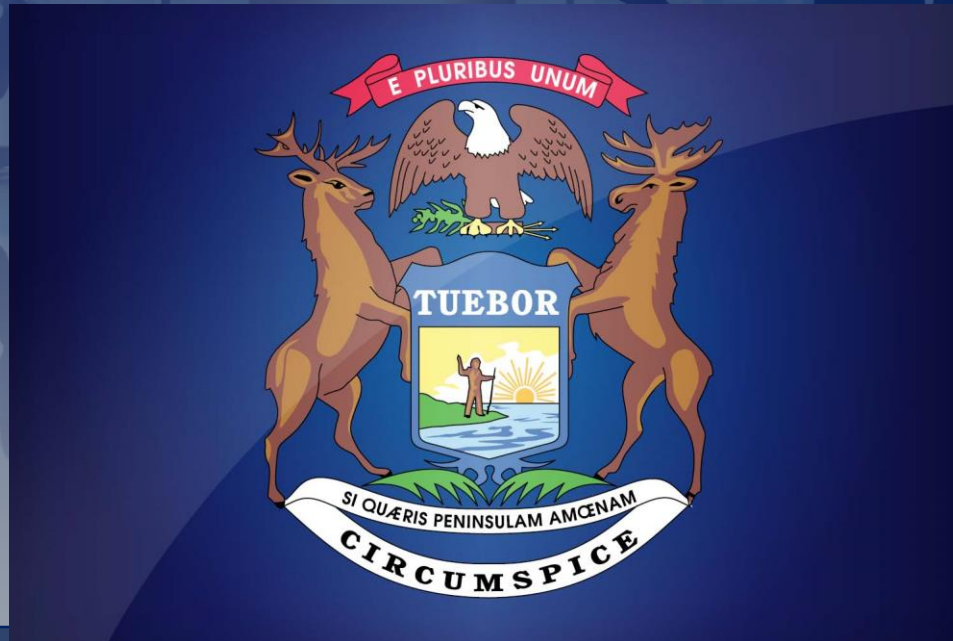
Businesses based in Wicomico County that were directly impacted by recent weather events have been granted an extension until September 20, 2017, to file July Sales & Use tax returns. If your business has been affected and you are filing your Sales & Use tax return after August 20, 2017, you are still eligible for the timely discount. Please deduct the discount from your payment. To ensure that your Sales & Use tax filing receives the applicable discount, please send an email noting the calculations used to determine the discount and net payment to: TAXHELP@comp.state.md.us. Please include your business Central Registration number in the message. To view the Comptroller's press release for more information use the following : [Link](#)

-
- [File Withholding Returns](#) (MW506)

Businesses based in Wicomico County that were directly impacted by recent weather events have been granted an extension until September 15, 2017, to file Withholding returns due during the month of August. To view the Comptroller's press release for more information use the following : [Link](#)

-
- [File Withholding Reconciliation](#) (MW508 and W-2 Forms)
 - [W2 Bulk Upload Application](#) (upload a text or zip file)
 - [W2 Bulk Upload Testing Application](#) (test your ability to upload)
 - [Bill Pay](#) (make payments on existing business tax liabilities)
 - [File Admissions and Amusement Tax Returns](#)
-

Michigan City Income Taxes



Michigan

- **22 cities have an income tax**
- **Adopted under Uniform City Income Tax Ordinance**
 - All employers doing business in a city must withhold city income taxes from wages of residents and nonresidents



Detroit City Income Tax

- **Send returns/payments to state, not city**
 - Effective for tax year 2017 and later years, all withholding returns and payments must be sent to the state of Michigan, NOT the city of Detroit



Detroit City Income Taxes

- **Filed with state as part of Detroit's post-bankruptcy management plan**
 - www.michigan.gov/taxes/0,4676,7-238-73294_76904_76906---,00.html





Michigan Taxes

Michigan Department of Treasury


[INDIVIDUAL INCOME TAX](#)
[BUSINESS TAXES](#)
[CITY TAX](#)
[COLLECTIONS/AUDITS/APPEALS](#)
[PROPERTY TAX](#)
[REPORTS AND LEGAL](#)

CITY TAX

[City Individual
Income Tax](#)
[City Business and
Fiduciary Taxes](#)
[Employer Withholding
Tax](#)
[Corporate Income Tax](#)
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City Employer Withholding Tax - Detroit

About the City Employer Withholding Tax

All tax year 2016 returns and payments must be sent to the City of Detroit, including the 2016 City of Detroit Income Tax Withheld Annual Reconciliation (Form DW-3). Beginning January 2017, all tax year 2017 returns and payments must be sent to the Michigan Department of Treasury (Treasury).

Employers withholding City of Detroit income tax are required to file City of Detroit Income Tax Withholding Monthly/Quarterly returns either monthly (\$1,200 or more withheld per year) or quarterly (\$1,199 or less withheld per year) and the City of Detroit Income Tax Withholding annual reconciliation.

Due Dates

If the due date falls on a weekend, state holiday, or banking holiday, the due date is the next business day.

Monthly returns: Forms and payments (if applicable) are due on the 15th day of the month following the month in which the tax was withheld.

Quarterly returns: Forms and payments (if applicable) are due on the 15th day of the month following each quarter. For the 2017 tax year, these due dates are April 15, July 15 and October 15, 2017, and January 15, 2018.

Forms

- [Form 5323 - 2017 City Income Tax Withholding Monthly/Quarterly Return](#)
- [Form 5321 - 2017 City of Detroit Income Tax Withholding Annual Reconciliation](#)

* The Michigan Department of Treasury will begin processing the annual reconciliation and payment for Withholding Tax in 2018 on behalf of the City of Detroit for the 2017 Tax Year. Form 5321 will not be made available until March 2017.

Return Filing Options

Electronic: Returns can be electronically sent to Treasury using approved tax preparation software.



New Jersey Newark Payroll Tax



Newark Payroll Tax

- **Tax reduction**

- Applies to businesses with Newark residents making up more than 50% of their workforces
- No 1% payroll tax for percentage of Newark resident employees above 50% threshold



Newark Payroll Tax

- **2017 forms available**
 - <https://www.newarknj.gov/viewer/payroll-tax-forms>

2017



3rd Quarter 2017 FORM NEWARK PAYROLL TAX STATEMENT

DELINQUENT AFTER October 31, 2017

FEDERAL TAX ID		BUSINESS START DATE		BUSINESS NAME	
ADDRESS			CITY	STATE	ZIP CODE
Block _____ Lot _____		CONTACT PERSON NAME: PHONE: EMAIL:			
NO. OF EMPLOYEES _____					
<input type="checkbox"/> BUSINESS CLOSED DATE CLOSED _____					

For Third Quarter ended September 30, 2017 (payment due October 31, 2017)

1.	Total Federal Earnings (wages, tips and other compensation) If payroll does not exceed 2,500.00 in this calendar quarter, enter Zero "0" on Line 1 and attach supporting documentation (941, Schedule C, Payroll Register, Etc.). You have no Tax obligation. Sign, Date and return Form to address at bottom.	
2.	If more than 50% of the workforce reported on Line 1 resides outside of the City of Newark enter Zero "0" on Line 2 and go to Line 3. If more than 50% of the workforce reported on Line 1 are residents of the City of Newark attach a supporting residency list (Newark Residency List) and include the following information for each: Name, Address, Date of Hire and the Earnings for the Quarter reported on line 1. The list shall be ordered by date of hire. Report on Line 2 the Total Quarterly Earnings for those employees last hired that exceed the *50% threshold. * An employer with a workforce more than fifty percent (50%) of which are residents of the City of Newark shall incur no payroll tax relative to those Newark-resident employees above the 50% threshold. In order for an employer to claim and pay a reduced payroll tax obligation the employer must provide the Director with written evidence and documentation (Residency List). Total number of employees included on Line 1 2 A. _____ Total number of Newark residents included on Line 1 2 B. _____ Number of Employees exceeding the 50% threshold 2 C. _____ 2B - (2A * .50)	
3.	Subtract line 2 from Line 1 (Net Total Earnings)	
4.	Payroll Tax Due (Multiply line 3 by the Payroll Tax rate of 1% or (.01)	
5.	If paid after October 31, 2017, enter INTEREST (see instruction)	
6.	Total Due. (Add Lines 4 & 5) Make check payable to: City of Newark-Payroll Tax	

New York City Resident Earnings Tax



New York City Resident Earnings Tax

- **Revised withholding tables, effective July 1, 2017**
 - Changes to STAR program & expanded NYC school tax credit affected employees with city taxable income of \$500,000 or less



New York City Resident Earnings Tax

- **New York State Department of Taxation and Finance**
 - Important Notice N-17-5
 - Revised withholding tables issued
 - Both available at
<https://www.tax.ny.gov/bus/wt/rate.htm>



**Department of
Taxation and Finance**

Withholding tax changes

NYC Withholding tax change effective July 1, 2017

- If you have employees subject to New York City personal income tax who are earning \$500,000 or less per year, revised rates will be effective after July 1, 2017.
- Calculate new withholding amounts using [Publication NYS-50-T-NYC, New York City Withholding Tax Tables and Methods](#)
- For additional information see [Important Notice N-17-5, Changes to the STAR Program Personal Income Tax Rate Reduction](#)

NYS and Yonkers withholding tax changes effective January 1, 2017

We revised the 2017 New York State personal income tax rate schedules to reflect the cost of living adjustment required by the Tax Law. New withholding tax tables and methods for 2017. These changes apply to payrolls made on or after January 1, 2017.

- Calculate new New York State withholding tax amounts using [Publication NYS-50-T-NYS, New York State Withholding Tax Tables and Methods](#)
- Calculate new Yonkers **resident** withholding tax amounts using [Publication NYS-50-T-Y, Yonkers Withholding Tax Tables and Methods](#)

[Form IT-2104, Employee's Withholding Allowance Certificate \(2017\)](#)

- Form IT-2104 for 2017 reflects these tax rate schedule changes.

Just a reminder

To avoid penalties, it's important to file and pay withholding tax on time and accurately report employee wage and withholding. See [Withholding Tax Information Center](#) for more information.

Need help?

See our [Withholding tax page](#) or call our [Withholding Tax Information Center](#).

New York City Resident Earnings Tax

- **Mayor Bill de Blasio proposes “Fair Fix” Tax**
 - Would increase NYC’s highest income rate from 3.876% to 4.41%
 - On individuals earning over \$500,000 and couples earning over \$1 million



New York City Resident Earnings Tax

- **Proposal would be used to modernize subways and buses**
- **Would impact withholding rates/tables**
- **Would need to be passed by state legislature and signed by Gov. Andrew Cuomo to become law**



New York City Resident Earnings Tax

- **Found out about proposal through the news**
- **Also Mayor de Blasio's website**
 - Check news section for press releases
 - <http://www1.nyc.gov/office-of-the-mayor/news/>



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New, dependable revenue source will provide up to \$800 million in annual funding for transit system & its riders

Mayor de Blasio Proposes “Fair Fix” Tax on Wealthiest New Yorkers to Modernize Subways and Buses, Fund Half-Priced Metrocards for Low-Income Riders

August 7, 2017

New, dependable revenue source will provide up to \$800 million in annual funding for transit system & its riders

NEW YORK—Mayor Bill de Blasio unveiled today a progressive City tax proposal aimed at raising as much as \$800 million annually for New York City’s deteriorating subway and bus system. The proposed tax adjustment – levied on fewer than 1% of the

New York City Metropolitan Commuter Transportation Mobility Tax



NYC Commuter Tax

- **MCTMT is imposed on certain employers engaging in business in metropolitan commuter transportation district (MCTD)**
 - Counties: Manhattan, Bronx, Kings, Queens, Richmond, Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester
- **Administered by state tax department**



Metropolitan commuter transportation mo



The metropolitan commuter transportation mobility tax (MCTMT) is a tax imposed on certain en individuals engaging in business within the metropolitan commuter transportation district (MCTD). The MCTMT is administered by the Metropolitan Transportation Authority. The MCTD includes the counties of Bronx, Kings (Brooklyn), Queens, Richmond (Staten Island), Rockland, Nassau, Suffolk, Orange, and Westchester.

Employers can Web File and pay directly from a bank account by creating an [Online Services](#) account.

See specific information for:

- employers
 - [Calendar quarters 4/1/12 to current](#)
 - [Calendar quarters prior to 4/1/12](#)
- [employers participating in the PromptTax program](#) (This electronic filing and payment program applies to all employers and taxpayers.)
- [Professional Employer Organizations \(PEOs\)](#)
- [common pay agents](#)
- [self-employed individuals \(including partners\)](#)

Sign up for our [Subscription Service](#) for e-mail updates about new information or check this page again.

New York-New Jersey Waterfront Commission Assessment



NY-NJ Waterfront Commission Assessment



- **Who does it apply to?**
 - Employers with employees registered or licensed under NY-NJ Waterfront Commission Compact for work within Port of NY district
 - Examples: longshoreman, port watchmen



NY-NJ Waterfront Commission Assessment

- **Assessment rate**

- 1.85% for period July 1, 2017 – June 30, 2018
- By law rate may not exceed 2%



News

→ July 20, 2017

News Header:

Commission Suspends
Two Port Elizabeth
Foremen After
Separate Arrests.

[read more...](#)

→ July 20, 2017

News Header:

General Foreman At
Port Elizabeth Arrested
For Salary Fraud

[read more...](#)

→ July 17, 2017

News Header:

Checker Application
Withdrawn with
Prejudice Following
Charges of Fraud and
Association with
Organized Crime
Members

[read more...](#)

→ July 17, 2017

News Header:

Vehicle Lasher
Surrenders Registration
with Prejudice
Following Charges of
Cocaine Use and Fraud

[read more...](#)

→ June 26, 2017

News Header:

Port Watchman
Application Withdrawn
with Prejudice
Following Charges of
Frauds and Violation of
the Federal Food,
Drug, and Cosmetic
Act

[read more...](#)

→ June 26, 2017

News Header:

Lasher Surrenders
Registration with
Prejudice Following
Charges of Burglary

WATERFRONT COMMISSION OF NEW YORK HARBOR

An Instrumentality of the States of New York and New Jersey



Facsimile by Division / Contact Us

Executive	212-480-0587
Legal	212-742-8965
Licensing & E.I.C.	212-905-9249
Audit & Control	212-480-0587
Administration	212-742-7827
Information Technology	212-742-7827
Police	212-742-9377
Comptrollers	212-480-0587

CONTACT US!

[WCNYH Act](#) | [WCNYH Rules & Regulations](#)
[State of New Jersey](#) | [State of New York](#)

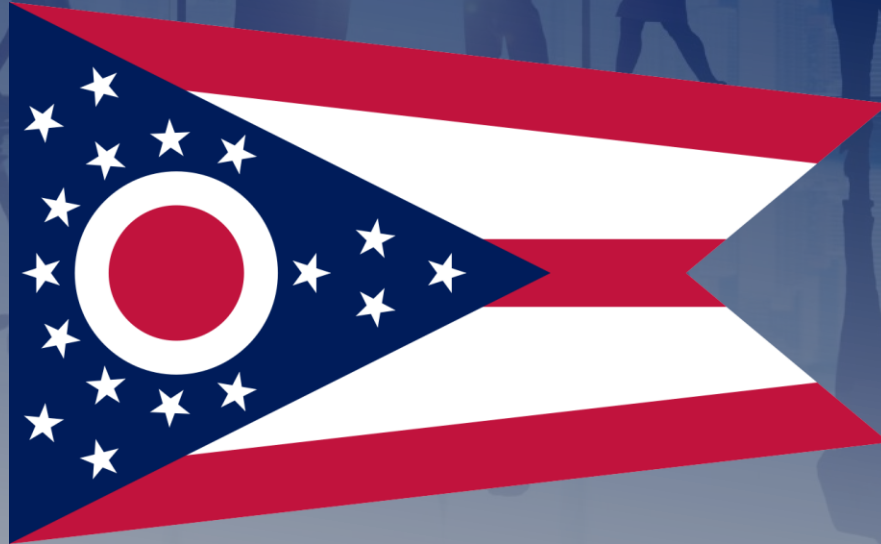
Office Contact Information

Headquarters: 39 Broadway - 4th Floor
New York, N.Y. 10006
Tel.: (212) 742-9280
Fax: (212) 480-0587

Port Newark/Elizabeth Office: 1201 Corbin Street
2nd Floor
Elizabeth, N.J. 07201
Tel.: (973) 344-1803
Fax: (973) 532-6891

Edison, N.J. Hiring Hall: 333 Thornall Street
Edison, N.J. 08837
Tel.: (732) 321-9293
Fax: (732) 321-0301

Ohio Municipal Income Tax Reform Refresher



Ohio Municipal Income Tax Reform



- **Municipalities had to amend laws by January 1, 2016, to conform to certain standards**
- **Did not centralize collection of municipal income taxes, but DID standardize definitions and procedures**
- **Increased withholding threshold for nonresident withholding from 12 to 20 days, with conditions**

Ohio Municipal Income Tax Reform

- Research through interest groups
- Ohio Society of CPAs supported bill
 - www.ohiocpa.com
- Ohio Municipal League opposed bill
 - www.omlohoio.org



Advocacy

Ohio Budget Reform

Municipal Tax Reform – HB 5

Testimony

Ohio CPA/PAC

Be a Key Contact

Municipal Tax Reform

House Bill 5 becomes law!

Ohio's municipal income tax system has long been an area of frustration and burden for Ohio's business community. OSCPA's top legislative priority for years has been achieving meaningful, common sense reforms. House Bill 5 helped make that goal a reality.



Gov. Kasich signs House Bill 5 into law on Dec. 19 surrounded by OSCPA staff and other supporters.

The passage of House Bill 5 is a great example of CPA leadership in action and demonstrates the power of what a strong and unified voice for the profession can do. Thank you for your support, steadfastness and staying the course during the past four years.

HB 5 Summary

OSCPA prepares the key provisions for members and the community.





Ohio Municipal League

Our Cities and Villages ★ Bringing Ohio to Life

[Affiliates](#) • [Classifieds](#) • [Publications](#) • [About OML](#) • [Legislative Bulletin](#)

OML & Affiliates Meeting Information

[2015 Meeting/Seminar/Conference Schedule](#)
[Ohio LTAP Training](#)
[ODOT Study of Ohio's Airports and Aviation System](#)
[2015 Mayor's Court Recertification Classes](#)

State Legislative News

[Current Legislative Report](#)
[Auditor of State Bulletin](#)
[Proposed Building Standard Rules](#)
[Ohio Fiscal Assessment Survey](#)
[2015 MARCS Grant](#)
[Wage & Hour Employment of Minors Rule 4101:9-2-25](#)

OML Special Information

[Ohio EPA~ Early Stakeholder Outreach - Storm Water Prg.](#)
[The Supreme Court of Ohio Annual Mayor's Court Registraion](#)
[State Gov't Oversight & Reform Committee Notice](#)
[State Gov't Witness Form](#)
[National League of Cities 2014 Congressional City Conference](#)
[Roster Update Form](#)
[NLC Fire Prevention Info](#)
[EISNet 911 Report](#)
[Article: Ohio had 2nd-most business expansions in 2012, according to Site Selection magazine](#)
[Article: Ohio, 7 of its cities rate highly for development projects](#)
[Ohio's Jobs Budget](#)
[National PSAP Registry](#)
[Details of the state's new "Ohio Jobs and Transportation Plan](#)

Municipal Resources

[Revenue Sharing Reform: Getting the Fact Right](#)
[GASB 68 Forum](#)
[2014-2015 ODOT Salt Participation Agreement](#)
[Ohio Motor Vehicle License and Permissive Tax Online Reports](#)
[Links to Ohio's Cities and Villages](#)
[Cities & Villages with Charters](#)
[Municipal Income Tax Rates](#)
[Top 10 Requested Sample Ordinances](#)
[Municipalities in Ohio](#)

OML Legislative Bulletin

Current Legislative Bulletin

April 24, 2015

Archived Bulletins

- [2015](#)
- [2014](#)
- [2013](#)
- [2012](#)

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Current Committee Schedule

130th General Assembly

[130th General Assembly Bills of Interest Archive](#)

[House Bill 5 Information](#)

Data Survey ~ John Glenn Institute

- [OML Participation Letter](#)
- [Survey Letter](#)
- [Survey](#)

131st General Assembly Bills of Interest

★ [House Bill 47](#) ★
[House Bill 47 Letter of Support](#)

★ [Senate Bill 5](#) ★
[Senate Bill 5 Buehrer Testimony](#)
[Senate Bill 5 Letter of Opposition](#)

★ [Senate Bill 95](#) ★
[Senate Bill 95 Letter of Support](#) **NEW**

Ohio Local Tax Resources

- **The Finder**

- Use it to look up addresses
- Can use for municipal taxes and school district income taxes
- Use U.S. Census Bureau website as backup



Online Services - The Finder

Business Links

[Ohio Business Gateway](#)[File Other Business Taxes](#)[Information Releases](#)[Vendors License](#)[Register for Taxes](#)[Sales and Use](#)[Additional Business Resources](#)[Commercial Activity Tax \(CAT\)](#)[OBG Self Help eLibrary](#)[How Do I...](#)

Welcome to Ohio's Tax Finder

[Municipal Tax](#)[School District Income Tax](#)[Sales and Use Tax](#)[Tax District Summary](#)

Important Tips

- [general overview](#)
- [tips and information](#) we recommend you read before getting started
- [assistance](#) while using The Finder

Helpful Resources

[Ohio Taxes](#)[FAQs \(Frequently Asked](#)

AMERICAN
FactFinder

MAIN

COMMUNITY FACTS

GUIDED SEARCH

ADVANCED SEARCH

DOWNLOAD CENTER

Search - Use the options on the left (topics, geographies, ...) to narrow your search results

Selections

Selections' is empty

Find search | save search

Using the options below:

Income, year, dataset, ...)

Geographies

States, counties, places, ...)

Race and Ethnic Groups
(ancestry, tribe)Industry Codes
(SIC industry, ...)Occupation Codes
(analysts, ...)

To search for tables and other files in American FactFinder:

1 Enter search terms and an optional geography and click GO

Select Geographies

List

Name

Address

Map

Enter a street address, city and state, or a street address and ZIP code. Click 'Go'. ?

2016

street address

city

state

zip

- select a state -

GO

- these are added to "Your Selections"
- the Search Results are updated

2

Next, select **Geographies** (states, counties, cities, towns, etc.)

- these are added to "Your Selections"
- the Search Results are updated

3

Select one or more Search Results and click **View**



Employer Withholding Taxes

Business Links

- [Ohio Business Gateway](#)
- [File Other Business Taxes](#)
- [Information Releases](#)
- [Vendors License](#)
- [Register for Taxes](#)
- [Sales and Use](#)
- [Additional Business Resources](#)
- [Commercial Activity Tax \(CAT\)](#)
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Helpful Resources

- [Ohio Taxes](#)
- [FAQs \(Frequently Asked Questions\)](#)

Employer Withholding: Table of Contents

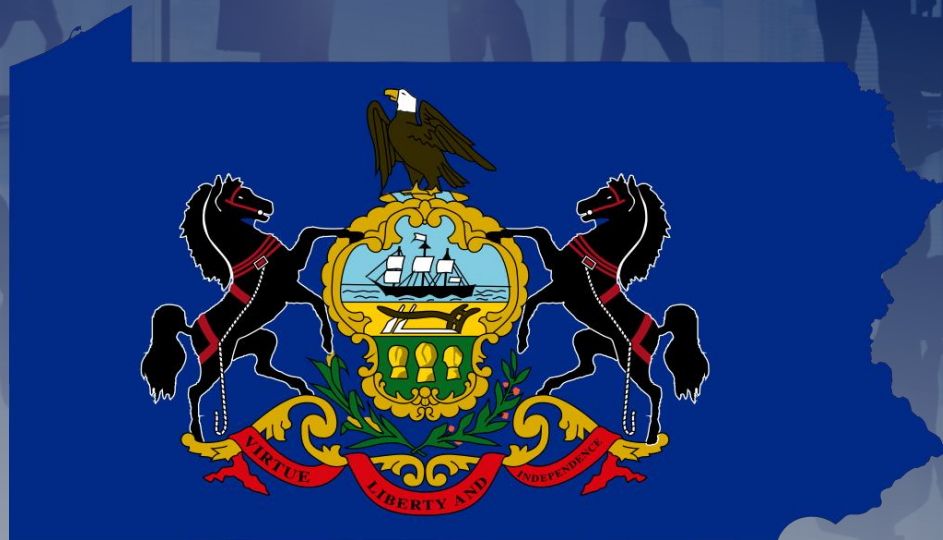
With rare exception, employers that do business in Ohio are responsible for withholding Ohio individual income tax from their employees' pay. Ohio employers also have the responsibility to withhold school district income tax from the pay of employees who reside in a school district that has enacted such a tax.

More details on employer withholding are available below.

Key resources

- [General guidelines](#) — An introduction to Ohio employer withholding responsibilities.
- **Updated 10/2016:** [W-2's need to reflect the 4-digit school district number](#)
- **New:** [W-2 Filing Deadline](#)
- **2017 Withholding resources:**
 - [Income tax withholding instructions \(2017\)](#)
 - [School district tax rates \(2017\)](#)
 - [School district income tax withholding instructions \(2017\)](#)
 - [Due dates & payment schedule \(2017\)](#)
- **2016 Withholding resources:**
 - [Income tax withholding instructions \(2016\)](#)
 - [School district tax rates \(2016\)](#)

Pennsylvania EIT and LST



Pennsylvania EIT

- **Earned Income Tax collection system**
 - Legislative audit and evaluation report issued October 2016
 - Department of Community and Economic Development website:
 - www.newpa.com/local-government/local-income-tax-information



philip@ceda.net



pennsylvania
DEPARTMENT OF COMMUNITY
& ECONOMIC DEVELOPMENT



Local Government ▾

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Programs & Funding ▾

Business Assistance ▾



> Local Government Services

Local Income Tax Information

Frequently Asked Questions about Act 32 and Local Earned Income Tax

Employers with worksites located in Pennsylvania are required to withhold and remit the local Earned Income Tax (EIT) and Local Services Tax (LST) on the wages of employees working in PA. Examples of business worksites include, but are not limited to: factories, warehouses, branches, offices and residences of h



JORDAN TAX SERVICE, INC.

MUNICIPAL/SCHOOL DISTRICT TAX COLLECTION

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ACT 32
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ONLINE
PAYMENTS

CITY OF
PGH 2016
EIT

SEWAGE
eBilling

2016 EIT
Online Filing

"Providing consistent and reliable service to local government for more than 75 years"

[On-Line Filing for 2016 Individual EIT
Final Returns - Click Here!](#)

[For 2016 \(Act-32\) Local Earned Income
Tax Forms - Click Here](#)



JORDAN TAX SERVICE, INC.
102 RAHWAY ROAD
MCMURRAY, PA 15317

For Directions, click [Here](#)

Jordan Tax Service, Inc. offers comprehensive revenue collection services to all Pennsylvania school districts, municipalities, counties and authorities, including current tax and utility fee collection; delinquent tax and municipal claim collection; courthouse record keeping; bankruptcy claim management; tax and utility bill printing; and comprehensive data, accounting, banking and reporting services.

Our clients consist of more than 85 boroughs, townships and authorities and 30 school districts, as well as Allegheny County, the City and School District of Pittsburgh and the Pittsburgh Water and Sewer Authority.

West Virginia City Service Fees



West Virginia City Service Fees

- **New Madison city service fee**

- Effective January 1, 2017
- \$1.25 per week withheld by employer
- Fee will increase to \$3 per week, effective January 1, 2020
- Call City of Madison for Employer Worksheet & Ordinance
 - **304-369-2762**



Questions



Thank you!