

BRIMFIELD KENT JOINT ECONOMIC DEVELOPMENT DISTRICT

Department of Budget and Finance

INCOME TAX DIVISION

930 Overholt Rd.

Kent, Ohio 44240

Phone: (330) 678-8103

Fax: (330) 678-2082

Subject: Withholding of Brimfield-Kent JEDD Income Tax
To: Employers

The Brimfield-Kent JEDD, Ohio has a one percent (1.50%) Brimfield-Kent JEDD Income Tax. This tax is imposed on all salaries, wages, commissions, and other compensation earned by non-residents or residents for work done or services performed or rendered in the Brimfield-Kent JEDD.

Employers of persons who work within the city limits of Brimfield-Kent JEDD shall at the time of payment of any salary, wages, commissions or other compensation deduct the tax of 1.50% and remit such tax withheld to the Brimfield-Kent JEDD on a quarterly or monthly basis as explained below.

Filing of returns and payments of the tax withheld to the JEDD Income Tax Division shall be done on a quarterly basis if the amount of tax withheld is less than \$200.00 per month. Quarterly filing due dates are on or before the 15th day of each month following the calendar quarters ending March 31, June 30, September 30 and December 31.

Employers who withheld Brimfield-Kent JEDD Tax of \$200.00 or more per month from their employees will be required to remit the tax and file a return monthly. The due date for monthly filing will be on the 15th of the following month. Monthly payments begin with the first month employers exceeds \$200.00 in taxes withheld.

Any employer, who files a return for a fiscal year different from the calendar year, MUST file and pay withholding taxes monthly regardless of the amount of monthly withholding.

Please be aware that a penalty of 10% and interest of 1% per month or part thereof will be charged on late payments with no cap on these charges.

A year-End "Employer Reconciliation of income tax" form summarizing tax withheld shall be filed by employers of persons who work within the JEDD limits of Brimfield-Kent Copies or photocopies of computer printouts of the W-2 forms meet the requirements for this filing.

Failure to pay taxes, penalties or interest or file a tax return is a misdemeanor punishable by a maximum of six months in jail and/or a \$1000.00 fine. If you have any questions, please contact the City of Kent tax office at (330) 678-8103.

Please reference the city of Kent's Codified Ordinances, Section 187 which can be located on the City's website www.kentohio.org.