



Richard H. Finan
Mayor

VILLAGE OF EVENDALE

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Employer Withholding Tax – Update 08/27/2020

On March 9, 2020, the Governor of Ohio signed orders declaring an emergency in the State of Ohio due to the Corona Virus – COVID 19 pandemic. Later in the month, on March 26, 2020 clarification was provided as part of Am Sub H.B. 197 speaking to several topics, including the extension of tax filing deadlines as well as ***employer's requirements for withholding municipal tax from the wages of employees who would be working from a temporary site i.e., working from home, during the State of Emergency.***

Am Sub H.B. 197, Section 29, reads as follows:

Notwithstanding section 718.011 of the Revised Code, and for the purposes of Chapter 718. of the Revised Code, during the period of the emergency declared by Executive Order 2020-01D, issued on March 9, 2020, and for thirty days after the conclusion of that period, any day on which an employee performs personal services at a location, including the employee's home, to which the employee is required to report for employment duties because of the declaration shall be deemed to be a day performing personal services at the employee's principal place of work.

In summary, Am Sub H.B. 197 provided that municipal tax should continue to be withheld by employers for employees at the employee's "principal place of business" prior to the State of Emergency. Employer's are not required to withhold tax where the employee may be working during the State of Emergency. In other words, if the employee worked in Evendale (substitute in any Ohio city) prior to the State of Emergency, the employer should to continue to withhold tax for Evendale for the duration of the order, plus 30 days, even though the employee may be working from home because of the pandemic.

If you have any questions regarding this notice, please contact Cindy Vaske, Tax Administrator for the Village of Evendale, at 513-563-2671, or email cindy.vaske@evendaleohio.org.