



## Municipal Income Tax Information for Tax Years 2020 and 2021

In response to the COVID-19 pandemic, there was an Ohio law that had permitted employers to withhold municipal income tax from employee wages as if employees are working in the office, regardless of where they had been performing their work. This law ended December 31, 2021.

### 2020 Refunds:

There is pending litigation concerning the refunding for 2020 if you filed a refund claiming you did not work in the place of business. Any refund requests are in a suspended status until the litigation is resolved.

### 2021 Refunds:

2021 refunds are permitted per Ohio House Bill 110. You will need to request a refund from the proper agency where your employer reported the withholdings.

RITA Cities may be found here: <https://ritaohio.com/Municipalities>

If you are employed in any RITA city you would use the RITA Form 10A found here: <https://ritaohio.com/Forms/Home/IndividualFormDownloads>

NOTE: You will need your employer to complete the Employer Certification portion prior to your submitting to RITA.

CCA Cities may be found here: <http://ccatax.ci.cleveland.oh.us/?p=ccamap>

If your withholdings were reported to a CCA city you would use the Refund Request form to request a refund from CCA. You can find this form here: <http://ccatax.ci.cleveland.oh.us/?p=taxforms>

NOTE: You will need a letter from your employer included with the refund request verifying the refund and it must be on company letterhead with an authorized signature, title and phone number.

NON CCA nor RITA Cities: If you are employed in a city that does not use CCA nor RITA you will need to contact that individual city to obtain information on what form needs to be completed for a refund.

Some examples include

Lakewood:

<https://lakewoodoh.gov/wp-content/uploads/2021/03/L-REV-v2020-2.pdf>

Parma:

[http://cityofparma-oh.gov/pdf\\_Parma/en-US/2022/Tax/REFUND%20REQUEST%20FILLABLE%20FORM.pdf](http://cityofparma-oh.gov/pdf_Parma/en-US/2022/Tax/REFUND%20REQUEST%20FILLABLE%20FORM.pdf)

Amherst:

<https://drive.google.com/file/d/10XFN7YazrgDw6l24oEfce1JUrsyvhbOV/view>

If you are requesting a refund from a RITA city and live in Bay Village (also a RITA city) you can file your 10A along with your regular RITA return.

If you are requesting a refund from a Non RITA city you will need to request the refund from that city and then file with RITA for Bay Village being careful not to take the credit for taxes paid to another city.

Here is an example of a Bay Village resident whose employer's place of business is in Cleveland:

Gross Wages: \$50,000

Income withheld City of Cleveland (2.5%): \$1,250

If this employee had been working at the employer's place of business they would have filed a credit of 1% or \$500 for the taxes they paid Cleveland and then paid Bay Village .5% or \$250. Total tax paid to both municipalities would have totaled \$1,500.

If this employee worked at home for the whole of 2021 they would request a refund to CCA for the \$1,250 and receive that separately. They would then complete their RITA return and pay 1.5% of their wages to RITA and not take credit for the amount paid to Cleveland because they had it refunded.

1.5% of \$50,000 = \$750 (paid to RITA)

Savings of \$750 as compared to when the employee works in Cleveland and lives in Bay Village.

If you work partially at home and partially in another city you would need to calculate using percent of office/home to figure out your tax liability.

Please consult your tax advisor if you have specific filing questions.