



INCOME TAX BUREAU

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TAX RATE INCREASE

In May, 2017, the citizens of the City of Heath voted and passed a tax increase of .50% **to take effect on January 1, 2018 making the new tax rate 2.0%** (Ordinance No. 47-2016). Currently, the tax rate is 1.50%.

With the passing of the income tax of 2.0%, as agreed (Ordinance 46-2017) **effective on January 1, 2018** an additional 0.25% credit is allowed on the taxes owed and paid to another municipality on the income earned by an individual taxpayer who resides in Heath **making the new credit limit of up to 1.50%**; credit allowed depends on the individual's work tax rate. Currently, the credit allowed is up to 1.25%.

For employers with a business location within the City of Heath, effective January 1, 2018, you will need to withhold the 2.0% income tax on the wages of employees working here, regardless of where they reside.

For employers who are or want to courtesy withhold for a Heath resident working in another municipality that's tax rate is 1.50% or greater, effective January 1, 2018, you will need to withhold .50% tax amount for Heath.

For employers who are or want to courtesy withhold for a Heath resident working in another municipality that's tax rate is less than 1.50%, effective January 1, 2018, you will need to withhold the percentage difference between that municipality's tax rate and Heath's tax rate of 2.0%. (For example, if the working municipality's tax rate is 1.0%, you will need to withholding 1.0% tax amount for Heath).

Please note that these changes will take effect with tax year beginning on January 1, 2018.

If you have any questions, please call 740-522-3427.

You can visit our website at www.heathohio.gov.