

OPTIONAL RESIDENCE TAX WITHHOLDING AUTHORIZATION

Currently, Lakeland Community College withholds two percent (2%) for Kirtland city employment tax. Many of our employees live in a municipality with an income tax rate equal to or less than two percent (2%) and giving 100% tax credit. Employees living in a municipality giving less than 100% tax credit (even if their overall tax rate is less than 2%) pay the difference between the municipality’s rate and the amount of the tax credit. Likewise, employees living in a municipality with an income tax rate higher than 2%, pay the difference between the rates as an additional resident tax. Employees responsible for municipal tax under one of the two scenarios described above may request the College to withhold the additional tax from their payroll check, versus having to pay it on a quarterly or annual basis. If you’re unsure of your community’s tax rate, please contact your community’s income tax department. For your convenience, website addresses have been included below for both RITA and CCA. If your community’s municipal income taxes are not administered by either of those organizations, you will need to contact the income tax department of your community directly:

<https://www.ritaohio.com/TaxRatesTable>

<http://ccatax.ci.cleveland.oh.us/?p=taxrates>

New employees wishing to have the residence tax withheld immediately must complete the bottom portion of this memorandum and return it along with the balance of employment/payroll documents to the Human Resources Department.

Current employees not previously electing this option who wish to begin having the tax withdrawn must complete this form and return it to the Payroll Department (Room A-2004), noting the payroll effective date (15th or last day of the month) to begin having the tax withdrawn. Employees who wish to discontinue or change the tax withdrawal authorization must complete a new form instructing Payroll to discontinue withholding the tax and, if necessary, to begin withholding the tax for the new municipality.

_____ **I hereby authorize** Lakeland Community College to withhold residence tax for the municipality
Initials named below as of the pay date shown below. **I understand city residence taxes will continue to be withheld (at the current rate) unless another authorization form is completed to stop or change the withholding.**

_____ *Insert residential municipality*

_____ *Insert Pay Date*

_____ **I hereby rescind my previous authorization** for Lakeland Community College to withhold
Initials residence tax for the municipality named below (A), effective on the pay date shown. Furthermore, **I authorize** Lakeland Community College to begin withholding residence tax for the municipality named below (B), effective on the pay date shown below.

A. _____ *Insert residential municipality*

_____ *Insert Pay Date*

B. _____ *Insert residential municipality*

_____ *Insert Pay Date*

Initials

I hereby rescind my previous authorization for Lakeland Community College to withhold residence tax effective on the pay date shown:

Insert Pay Date

Name: _____

Lakeland ID # (LID) _____

Signature: _____

Date: _____