



Title: I, Payroll/Personnel Manual

Chapter: 28, Section 2, Tax Formulas (TAXES)

Bulletin: TAXES 03-18, Youngstown and Brook Park, Ohio, Cities Income Tax Withholding

Date: July 3, 2003

To: Holders of TAXES (State of Ohio only)  
Personnel User Groups  
T&A Contact Points in Ohio

Beginning with wages paid for Pay Period 13, the city of Youngstown, Ohio, will increase its city income tax withholding rate from 2.25 percent to 2.75 percent. Also, this bulletin announces the addition of Brook Park, Ohio, to the list of cities in Ohio to withhold mandatory occupational tax from Federal employees' incomes.

The Secretary of the Treasury has entered into an agreement with Brook Park, Ohio, to withhold a mandatory occupational tax from all Federal employees' incomes when their duty station is Brook Park, Ohio. Currently, the Payroll/Personnel System does not have any employee whose duty station is Brook Park. However, Brook Park has been added to the Table Management System, Table 007, City Tax, City Name and Address, in the event that in the future an employee's duty station becomes Brook Park. This will allow for the appropriate taxes to be withheld for Brook Park when an employee's duty station is Brook Park.

No action on the part of the employee or the personnel office is necessary.

To view and/or print the tax formula, go to the National Finance Center (NFC) home page ([www.nfc.usda.gov](http://www.nfc.usda.gov)) and click on **Pubs & Forms**. Then on the **Pubs & Forms** page left-hand menu, click **Tax Formulas** and select the appropriate state from the map provided. Changes to the tax formula are identified by "▶◀".

For questions about NFC processing, contact the Payroll Operations Branch at **504- 255- 4630**. Refer questions about system access and other system-related issues to Customer Support at **504- 255- 5230** or via e-mail at [customer.support@usda.gov](mailto:customer.support@usda.gov). Refer questions about this bulletin to **504- 255- 5322** or via e-mail at [nfc.pvct@usda.gov](mailto:nfc.pvct@usda.gov).

PENNY W. FORBES, Acting Director  
Government Employees Services Division

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# Ohio Cities Income Tax Information

## Withholding Formula ►(Effective Pay Period 13, 2003)◄

1. Subtract nontaxable Federal Health Benefits Plan payments from the gross biweekly wages.
2. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
3. Apply the annual wages to the following guideline to determine the annual Ohio city income tax withholdings.

Compute the City Income Tax Withholding For:	State/City Codes	By Multiplying the Annual Wages By the Following Percentage:	City Tax Status (Duty Station = DS Residence=R)
Akron	39/0070	2.00	DS, R
Brecksville	39/0970	2.00	DS, R
►Brook Park	39/1050	2.00	DS◄
Canton	39/1320	2.00	DS, R
Cincinnati	39/1610	2.10	DS, R
Cleveland	39/1680	2.00	DS, R
Columbus	39/1800	2.00	DS, R
Dayton	39/2090	2.25	DS, R
Fairview Park	39/2560	1.50	DS
Heath	39/3428	1.50	DS, R
Independence ( <i>voluntary</i> )	39/3670	2.00	
Kettering	39/3895	1.75	DS, R
Mansfield	39/4680	1.75	DS, R
Maumee ( <i>voluntary</i> )	39/4840	1.50	
Middleburg Hgts ( <i>voluntary</i> )	39/4970	1.75	
Newark	39/5570	1.75	DS
Oberlin	39/6140	1.90	DS, R
Sharonville	39/7450	1.50	DS, R
Springfield	39/7800	2.00	DS, R
Toledo	39/8120	2.25	DS, R
Whitehall	39/8940	2.00	DS, R
Youngstown	39/9230	►2.75◄	DS, R

**Note:** City tax is mandatory unless otherwise indicated.

4. Divide the annual Ohio city income tax withholding by 26 to obtain the biweekly Ohio city income tax withholding.