

**EMPLOYER'S RETURN OF TAX WITHHELD  
INSTRUCTIONS**

**WHO MUST FILE:**

Each employer within the Brimfield-Kent Joint Economic Development District (JEDD) who employs one or more persons is required to withhold tax at the rate listed below from all compensation paid to employees and remit the tax to the address on the form EQR-JB.

**WHEN TO REMIT:**

All employers must file quarterly except those that withhold \$200.00 or more per month, who must file monthly. The filing schedule may be found on the form EQR-JB.

**TOTAL EMPLOYEE WAGES:**

This amount should be the same as the amount reported as medicare wages.  
The wages of medicare exempt employees must also be included as employee wages.  
If different, please attach an explanation.

For questions, please call the Kent City Income Tax Office (330) 678-8103

Income Tax Rate	Period Years
0.25%	2005
0.50%	2006,2007,2008
0.75%	2009,2010,2011,2012,2013
1.00%	2014,2015,2016,2017,2018
1.50%	2019,2020,2021,2022,2023
2.00%	2024,2025,2026,2027,2028
Same rate as Kent City Rate	2029 and thereafter

