

HONDA / LG PLANT

JEFFERSON TOWNSHIP-WASHINGTON COURT HOUSE JEDD

What is an Ohio JEDD? A Joint Economic Development District is an agreement between two parties: a township and a municipality (i.e., city or village) that share benefits and responsibilities of development projects. JEDDs impose a tax on the area, and profits go toward both the township and municipality.

The Honda/LG Jedd is a withholding tax of 1.95% on employees working within the JEDD boundaries and a net profit tax of 1.95% for Companies doing business at the worksite.

The City of Washington collects the withholding and net-profit taxes for the JEDD.

WITHHOLDING REQUIREMENTS:

Monthly filing and payment is required if an employer has withheld total taxes more than \$2,399.00 in the preceding calendar year or exceeded \$200.00 in any month of the preceding calendar quarter. The due date is no later than 15 days after the last day of each month. **Semimonthly** filing and payment is required if an employer has withheld total taxes more than \$11,999.00 in the preceding calendar year or exceeded \$1,000.00 in any month of the preceding calendar quarter. The due date is 3 banking days after the 15th of the month and 3 banking days after the end of each month. **Quarterly** filing and payment may be remitted in amounts of less than \$200 in a month. The due date is no later than the last day of the month following the last day of each calendar quarter.

The penalty for failure to submit withholding tax timely is 50% percent of the tax that is late plus interest. A one-time waiver can be requested in writing for those uninformed.

There is no credit given for paying another Municipality.

Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld.

The account number is your Federal ID number. We do not assign numbers.

Payment information:

Make checks payable to: Jefferson Township-Washington Court House JEDD

117 N Main Street, Washington Court House, Ohio 43160

Phone: 740-636-2342 Fax: 740-636-2348

Payroll services must specify the Jefferson Township – Washington Court House JEDD on all forms and checks.

The Tax Administrator for the City of Washington is Debbie Berry 740-636-2342

Email: Dbain@cityofwch.com

Withholding forms or a business questionnaire can be emailed or faxed upon request.

Effective Date of JEDD: 3/9/2023