



Seneca County Board of Developmental Disabilities
 780 E. County Road 20
 Tiffin, OH 44883
 419-447-7521

APPLICATION FOR EMPLOYMENT

PLEASE PRINT CLEARLY

First Name:	Last Name:
Street Address:	City, State, Zip
Phone:	Email address:
Are you at least 18 years old? Yes <input type="checkbox"/> No <input type="checkbox"/>	How did you hear about this job?
Position applying for:	
Are you interested in: Full-time <input type="checkbox"/> Substitute <input type="checkbox"/> Date available to start:	
Weekdays available to substitute: Mon. <input type="checkbox"/> Tues. <input type="checkbox"/> Wed. <input type="checkbox"/> Thurs. <input type="checkbox"/> Fri. <input type="checkbox"/> Varies <input type="checkbox"/>	
Have you worked for the Opportunity Center before?	Yes <input type="checkbox"/> Dates: _____ No <input type="checkbox"/>
Do you have prior state or county service?	Yes <input type="checkbox"/> If the position requires travel, can you supply your own transportation? Yes <input type="checkbox"/> No <input type="checkbox"/> No <input type="checkbox"/>
Are you willing and able to secure an Ohio Driver's License if required? Yes <input type="checkbox"/> No <input type="checkbox"/>	
For Bus Drivers: CDL# _____ Class _____ Endorsements: _____	
Have you ever been removed from employment due to a Hatch Act violation (illegal political activity of a government employee)? Yes <input type="checkbox"/> No <input type="checkbox"/>	

	EDUCATION	Years Completed	Did You Graduate?	
High School	Name: City & State:	1 2 3 4	Yes No	If no, did you obtain a GED? Yes No
College:	Name: City & State:	1 2 3 4	Yes No	Degree: Major:
Graduate:	Name: City & State:	1 2 3 4	Yes No	Degree: Major:
Trade:	Name: City & State:	1 2 3 4	Yes No	Degree: Major:

For all professional positions, official transcripts will be required.

LICENSURE / CERTIFICATION / REGISTRATION

Type/Level/Grade	Authorizing Agency / Department/ Board	Expiration Date

EMPLOYMENT HISTORY

Please give accurate, complete full-time and part-time employment records. Please list the most recent employment first. Incomplete applications will not be considered.

Name of Employer:	Phone #
Street Address	May we contact this employer? Yes <input type="checkbox"/> No <input type="checkbox"/>
City, State, Zip:	Job Title:
Name of Supervisor:	Title of Supervisor:
Ending Salary:	Dates of Employment:
Responsibilities:	
Reason for Leaving:	

Name of Employer:	Phone #
Street Address	May we contact this employer? Yes <input type="checkbox"/> No <input type="checkbox"/>
City, State, Zip:	Job Title:
Name of Supervisor:	Title of Supervisor:
Ending Salary:	Dates of Employment:
Responsibilities:	
Reason for Leaving:	

Name of Employer:	Phone #
Street Address	May we contact this employer? Yes <input type="checkbox"/> No <input type="checkbox"/>
City, State, Zip:	Job Title:
Name of Supervisor:	Title of Supervisor:
Ending Salary:	Dates of Employment:
Responsibilities:	
Reason for Leaving:	

Name of Employer:	Phone #
Street Address	May we contact this employer? Yes <input type="checkbox"/> No <input type="checkbox"/>
City, State, Zip	Job Title:
Name of Supervisor:	Title of Supervisor:
Ending Salary:	Dates of Employment:
Responsibilities:	
Reason for Leaving:	

Pursuant to Ohio Administrative Code Section 5123:2-2-02, the Seneca County Board of Developmental Disabilities is required to conduct background investigations for purposes of employment. Please note that per 5123:2-2-02, there are five tiers of disqualifying offenses with corresponding time periods that preclude an applicant from being employed with this agency. Therefore, all applicants under final consideration will be required to submit to a background check through the Bureau of Criminal Identification and Investigation. For more information, please review OAC 5123:2-2-02. Your signature below verifies only that you understand our requirement to conduct background checks following job offers. Your signature also verifies that you further understand that some prospective employees must pass a drug test prior to being hired.

Applicant Signature _____ Date _____

REFERENCES

List three professional references this agency has permission to contact.

Name	Relationship	Phone Number

ADDITIONAL INFORMATION

Please summarize other experiences, skills, or qualifications which you feel would qualify you for the position for which you have applied (e.g., professional organizations, clerical skills, computer abilities, etc.)

APPLICANT'S AGREEMENT

I certify that the answers I have made to all questions in this application are true and complete to the best of my knowledge. I understand that if this application is not completed in its entirety, it will not be processed, and I will be automatically disqualified. I understand that I am responsible for the correctness of this application. I also understand that the making of false statements will be grounds for rejecting the application outright. If the false statement is not discovered until after I am employed, it will be grounds for removal. I waive all provisions of law forbidding colleges or universities which I attended, or past employers, from disclosing any information which they acquired relevant to my employment. I consent that they may disclose such information to the human resources department of the Seneca County Board of DD. I understand that any offer of employment is conditional upon proof of legal authorization to work in the United States as required by the Immigration Reform and Control Act.

Applicant Signature: _____ Date: _____



SENECA COUNTY OPPORTUNITY CENTER

780 E. Co. Rd. 20 • Tiffin, Ohio 44883 • Phone: 419.447.7521 • Fax: 419.448.5294

Consumer Advocacy & Supports
Service & Support Administration
School of Opportunity
Early Intervention
Seneca Re-Ad Industries, Inc.

Employee Information Release

As an applicant for employment with the Seneca County Board of Developmental Disabilities, I authorize the Board and/or its agents to verify any information by searching appropriate information and record sources when deemed necessary. I authorize all employers to release any information concerning my employment, etc. and hereby release those parties from any liability for any damage whatsoever for issuing this information.

A photocopy of this release shall be as valid as the original.

Print Name: _____

Signature: _____

Date: _____

Acknowledgement of Confidentiality Agreement for Seneca County Board of DD Employees

I, _____, understand that in the course of my duties as an employee of Seneca County, I will have direct knowledge of and contact with confidential information.

I further understand that any negligent or intentional disclosure of confidential information obtained through my association with Seneca County not only constitutes grounds for dismissal from such position, but also may subject me to penalty under Section 1347.10 of the Ohio Revised Code as listed below.

1347.10 Liability for wrongful disclosure; limitation of action.

(A) A person who is harmed by the use of personal information that relates to him and that is maintained in a personal information system may recover damages in civil action from any person who directly and proximately caused the harm by doing any of the following:

- (1) Intentionally maintaining personal information that he knows or has reason to know. is inaccurate, irrelevant, no longer timely, or incomplete and may result in such harm;
- (2) Intentionally using or disclosing the personal information in a manner prohibited by law;
- (3) Intentionally supplying personal information for storage in, or using or disclosing personal information maintained in, a personal information system, that he knows, or has reason to know, is false;
- (4) Intentionally denying to the person the right to inspect and dispute the personal information at a time when inspection or correction might have prevented the harm.

An action under this division shall be brought within two years after the cause of action accrued or within six months after the wrongdoing is discovered, whichever is later; provided that no action shall be brought later than six years after the cause of action accrued. The cause of action accrues at the time that the wrongdoing occurs.

(B) Any person who, or any state or local agency that, violates or proposes to violate any provision of this chapter may be enjoined by any court of competent jurisdiction. The court may issue an order or enter a judgment that is necessary to ensure compliance with the applicable provisions of this chapter or to prevent the use of any practice that violates this chapter. An action for an injunction may be prosecuted by the person who is the subject of the violation, by the attorney general. or by any prosecuting attorney.

I understand that if I have questions about the confidentiality agreement, I will contact my supervisor or appointed authority.

Employee signature

Date

Director of HR signature



JULIE A. ADKINS
SENECA COUNTY AUDITOR

Direct Deposit Authorization

This form must be hand-delivered to the Seneca County Auditor's Office by employee, department head or representative, or elected official.

Last Name	First Name	Middle Initial	Employee ID# (Auditor Office to complete)

Department	Social Security Number

I hereby authorize the Seneca County Auditor's Office to initiate electronic deposits and, as necessary, debit corrections to previous deposits, to the below account. This authorization will remain in effect until I submit a new form changing this authorization. Complete the section below or staple a "voided" check or deposit slip.

Bank or Financial Institution			
Bank Routing Number (9 digits)		Circle ONE	
Account Number		Checking	Savings

Signature Required

Date

NAME ADDRESS CITY, STATE ZIP	DATE	0123 01-23456789
PAY TO THE ORDER OF	\$	
BANK NAME ADDRESS CITY, STATE ZIP	DOLLARS	
FOR		
0123456789 01234567890123 0123		
Routing Number	Account Number	

Auditor's Office Use Only

Email notification of change to employee on _____ by _____
(Print email and attach)

5/14/19; 1/15/20 H:



JULIE A. ADKINS
SENECA COUNTY AUDITOR
109 S WASHINGTON ST. SUITE 2206
TIFFIN OHIO 44883
REAL ESTATE PHONE: 419-447-0692 BOOKKEEPING PHONE: 419-447-0698
FAX: 419-448-5055 WWW.SENECACOUNTYAUDITOROH.GOV

Department _____

Vendor Number _____

EMPLOYEE'S ADDRESS & WITHHOLDING FORM

This will need to be completed every time an employee changes their residential address or work location. *Please attach additional forms for all applicable work locations at time of hire and when changes occur.*

Employee- _____ SS# _____ (Last 4 digits)

Employee's Residential Address (include your P.O. Box number if applicable)

Address – _____

City - _____ - Live within City Limits **Yes** or **No** (*check one*)

State - _____ Zip - _____ Public-School District _____

Old Address (if applicable) – _____

City - _____ - Live within City Limits **Yes** or **No** (*check one*)

State - _____ Zip - _____ Public-School District _____

This change (if applicable) is effective dated _____

Employee's Work Location

Work Address – _____

City - _____ - Employed within City Limits **Yes** or **No** (*check one*)

State - _____ Zip - _____

Old Work Address (if applicable) – _____

City - _____ - Employed within City Limits **Yes** or **No** (*check one*)

State - _____ Zip - _____

This change (if applicable) is effective dated _____

Signature of Employee _____ Date _____



JULIE A. ADKINS
SENECA COUNTY AUDITOR
109 S WASHINGTON ST. SUITE 2206
TIFFIN OHIO 44883
REAL ESTATE PHONE: 419-447-0692 BOOKKEEPING PHONE: 419-447-0698
FAX: 419-448-5055 WWW.SENECACOUNTYAUDITOR.ORG

EMPLOYEE HISTORY FORM

New Employee's Name - _____

Residence Address - _____

Social Security No. - _____

Date of Birth - _____

Date of Hire - _____

Do you have previous service credit with another government agency?

Yes - _____ No - _____

If yes, date of hire - _____

Last Date of Employment - _____

Name of Government Agency - _____

To properly account for prior government service credit, it is the **employee's responsibility** to contact any prior employer to get a letter stating prior employment dates and any sick time available to be carried over. This must be sent directly to:

Seneca County Auditor's Office
Attn: Payroll
109 S Washington St, Suite 2206
Tiffin, OH 44483
Phone 419-447-0923
Fax 419-448-5055
Email bpatterson@senecacountyohio.gov

AND

State Retirement Service Credit History (ex. OPERS, STRS, SERS, etc)

Did you request a refund from any State Retirement System? Yes _____ No _____

get to know me!

Name:	
Preferred name:	
Hire date (with year):	
Position Title:	
Department:	
Allergies:	
My shirt size:	
My favorite snack:	
My favorite healthy snack:	
My favorite place to visit:	
My favorite color:	
My favorite pizza toppings:	
My favorite restaurant:	
My favorite season:	
My favorite beverage:	
How I like my coffee or tea:	
My hobbies or collectibles:	
The superhero I find most relatable:	
What I do in my free time:	

Recognition Survey

How do you want to be recognized in your department? Each of us prefers to be recognized in different ways (i.e., some of us like to be recognized in a public celebration; others prefer quiet, personal recognition; etc.) Please complete this survey and let us know how to recognize your above and beyond performance!

What type of celebration do you prefer (multiple choice are welcome)?

- ___ Private - a sincere thank you without a lot of attention from co-workers
- ___ Informal - recognition from my manager at a staff meeting
- ___ Formal - award ceremony with co-workers and guests

Thank you for sharing!

Seneca County Board of Developmental Disabilities

Unclassified Service Explanation and Acknowledgment Form For Intermittent Employees

Nature of Employment in the Unclassified Civil Service

1. Employees in the unclassified civil service of the SCBDD do NOT have a property interest in their positions.
2. Employees in the unclassified civil service of the SCBDD will never gain a property interest in their unclassified positions regardless of the amount of time they remain in their unclassified positions.
3. Employees in the unclassified civil service of the SCBDD serve at the pleasure of their appointing authority and may be removed from their unclassified position at any time and for any legal reason.
4. Employees who are removed from positions in the unclassified civil service of the SCBDD do not have appeal rights to the State Personnel Board of Review.

[illegible]

I, _____ (name), acknowledge the following:

1. I have read and understand the information provided above about the nature of employment in the unclassified civil service of the State of Ohio.
2. I acknowledge that the position of _____ (position title) that I occupy at the SCBDD is in the unclassified service pursuant to ORC §124.11(A)(29).
3. I sign this form and accept appointment to this position in the unclassified service knowingly and voluntarily, and I acknowledge that I serve at the pleasure of my appointing authority, and that I have no other protection under the civil service laws of the State of Ohio.

Employee's Signature

Date _____

Ohio Revised Code Section 117.103
Auditor of state's system for reporting fraud
Effective: October 3, 2023
Legislation: House Bill 33

(A)(1) The auditor of state shall establish and maintain a system for the reporting of fraud, including misuse and misappropriation of public money, by any public office or public official. The system shall allow Ohio residents and the employees of any public office to make anonymous complaints through a toll-free telephone number, the auditor of state's web site, or the United States mail to the auditor of state's office. The auditor of state shall review all complaints in a timely manner.

(2)(a) Subject to division (A)(2)(b) of this section, the auditor of state shall keep a log of all complaints filed under this section, which is a public record under section 149.43 of the Revised Code. The log shall include the date the complaint was received, a general description of the nature of the complaint, the name of the public office or agency with regard to which the complaint is directed, and a general description of the status of the review by the auditor of state. If section 149.43 of the Revised Code or another statute provides for an applicable exemption from the definition of public record for the information recorded on the log, that information may be redacted.

(b) The auditor shall not log a complaint regarding an ongoing criminal investigation but shall log the complaint not later than thirty days after the investigation is complete.

(c) If the auditor of state determines that a report made under division (A)(1) of this section involves probable fraud or theft, including misuse and misappropriation of public money by any public office or public official, the auditor of state shall promptly notify the prosecuting attorney, director of law, village solicitor, or similar chief legal officer of the municipal corporation in whose jurisdiction the probable fraud or theft occurred, unless the prosecuting attorney, director of law, village solicitor, or similar chief legal officer of the municipal corporation is identified in the report as the alleged perpetrator of the fraud or theft.

(B) The auditor of state shall create training material detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse. The department of administrative services shall provide the auditor of state's training material to each state employee, statewide elected official, and member of the general assembly. Such materials shall be as concise as practicable. The auditor of state shall provide the training material to employees and elected officials of a political subdivision. Current employees and elected officials as of the effective date of this amendment shall complete the training within ninety days of a date specified by the auditor of state unless good cause exists for noncompliance. Each new employee or elected official shall confirm receipt of this material within thirty days after taking office or beginning employment. Training shall be required every four years for each employee or elected official. The auditor of state shall provide a model form on the auditor of state's web site to be printed and used by public employees and elected officials to sign and verify their receipt of material as required by this section. The auditor of state shall confirm, when conducting an audit under section 117.11 of the Revised Code, that public employees and elected officials have been provided material as required by this division.

Auditor of State

Fraud Reporting System Information

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Required Fraud Reporting and Training

Introduction

The Auditor of State's office maintains a system for the reporting of fraud, including misuse of public money by any official or office. The system allows all Ohio citizens, including public employees, the opportunity to make anonymous complaints reporting fraud.

Background

Ohio Senate Bill 91 of the 135th General Assembly amended Ohio Rev. Code § 4113.52 regarding reporting alleged fraud, theft in office, or misuse or misappropriation of public money, effective March 28, 2024. Separately, Ohio House Bill 33 of the 135th General Assembly amended Ohio Rev. Code § 117.103 regarding training material provided by the Auditor of State (AOS) detailing Ohio's fraud reporting system and the means of reporting fraud, waste, and abuse.

Ohio Rev. Code § 117.103 - Required Training

Ohio Rev. Code § 117.103 was amended to require the AOS to create training material detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse. The Department of Administrative Services shall provide the AOS's training material to each state employee, statewide elected official, and member of the general assembly. The AOS shall provide the training material to each employee and elected official of a political subdivision.

Ohio Revised Code § 117.103 requires the AOS to confirm during the course of an audit, as provided in Ohio Revised Code § 117.11, that public employees and elected officials have been provided material as required. The AOS has updated the model form, originally provided in AOS Bulletin 2022-005, to include acknowledgement that the information of the fraud-reporting system was provided as well as completion of the training provided by the AOS. The form is appended to this Bulletin and can also be found on the AOS website.

Fraud, Theft in Office, Misappropriation, Misuse, Waste, and Abuse Defined

Fraud, for purposes of your reporting obligation, refers to the criminal concept of fraud, which occurs when a person knowingly uses deception to obtain a benefit for himself or another. It can also occur when a person knowingly causes, by deception, some detriment to another. Fraud differs from an unintentional error or mistake, or theft, where there is no knowing use of deception.

Examples of Fraud

- Impersonating a government official to steal cash from a government cash collection point
- Creating fictional invoices and using public funds to pay them to yourself or a friend
- Falsifying timesheets for the purpose of gaining additional compensation or leave time
- Falsifying financial statements to cover up a redirecting of public money to a personal bank account

Examples of Errors/Mistakes

- Posting a receipt for the incorrect amount due to a mathematical error
- Accidentally paying an invoice twice
- Inadvertently calculating utility bills at an old rate
- Collecting the student price for an adult ticket at a school sporting event

Theft in office occurs when a public official commits any theft offense of a property or service owned or offered by a public governmental entity while using the official's office in aid of committing the theft. See Ohio Rev. Code § 2921.41. An example of theft in office is using the government's credit card, that you have authority to use only through your position with the government entity, to pay for a new TV at your residence.

Misappropriation of public money involves knowingly using public money or public property for an unauthorized, improper, or unlawful purpose to serve a private or personal benefit or interest.

Misuse of public money is knowingly using public money or public property in a manner not authorized by law.

Waste in government occurs when resources are used inefficiently or unnecessarily, resulting in unnecessary costs to taxpayers. Waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight. Examples could include making travel choices or making procurement/vendor selections contrary to policies or that are considered unnecessarily extravagant or expensive.

Abuse is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but **excludes fraud and noncompliance** with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Examples could include creating unneeded overtime, requesting staff to perform personal errands or work tasks for a supervisor or manager, misusing their official position for personal gain.

Ways to Report Fraud, Waste, or Abuse

Officers and employees required by Ohio Rev. Code § 4113.52 to report fraud, theft in office, or the misuse or misappropriation of public money, and those who wish to report waste or abuse, can report to the AOS's Special Investigations Unit in any of the following ways:

- Web: <https://ohioauditor.gov/fraud/default.html>
- Mobile App: *Ohio Stops Fraud* app available on Google Play or Apple App Store
- Phone: 1-866-Fraud OH (1-866-372-8364)
- Email: FraudOhio@ohioauditor.gov
- US Mail: Ohio Auditor of State's Office
Attn: Special Investigations Unit
65 E. State Street
Columbus, OH 43215

State officials and employees of a state agency, as defined in division (D) of § 121.41 of the Revised Code should report alleged fraud, theft in office, or misuse or misappropriation of public money to the Inspector General at: <https://watchdog.ohio.gov/file-a-complaint>.

Finally, Ohio Revised Code § 124.341 and § 4113.52 extend whistleblower protections to employees who file a complaint with the AOS fraud-reporting system in certain circumstances.

Each new employee shall confirm receipt of this material **within thirty (30) days of beginning employment**. Training shall be required every four years thereafter, for each employee.

Training, created by the AOS, is an on-demand virtual training that employees can self-register for free and will be available on the AOS's Training webpage at: <https://ohioauditor.gov/trainings/fraud.html>.

CPE certificates will be provided once the training is viewed. **Upon completion of the required training, please print and turn into HR or email your certificate to HR at:** jgarza@senecadd.org

Auditor of State

Fraud Reporting System Information

Acknowledgement of Receipt

Pursuant to Ohio Revised Code Section 117.103(B), the auditor of state shall create training material detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse. The auditor of state shall provide the training material to employees and elected officials of a political subdivision.

Each new employee or elected official shall confirm receipt of this material within thirty days after taking office or beginning employment. Training shall be required every four years for each employee or elected official.

By signing below, you are acknowledging both, that the Seneca County Board of Developmental Disabilities has provided you with information about the fraud-reporting system operated by the Ohio Auditor of State as described in Section 117.103(B) of the Revised Code; and understand that you have 30-days from your date of hire to complete the required training and submit your certificate of completion to HR.

Print Name

Employee Signature

Date

Positive Culture and Supports Staff Commitment Form

The SCOC Commits to:

1. Provide **P**ositive **C**ulture **I**nitiative and the **G**ood **L**ife training and materials.
2. Provide ongoing assistance and support with necessary resources and personal development for staff.
3. The SCOC will maintain a climate and culture goal with PCI/Good Life strategy as a top priority.
4. Establish, define, teach, and reinforce staff expectations.
5. The mission of "Improving the Lives of People with Disabilities."

As an SCOC staff I commit to:

1. Actively participate in ongoing trainings of Positive Culture Initiative and Good Life.
2. Implement only the positive culture approach in all words, actions, and gestures while providing respect-based services.
3. The Opportunity Center's mission of "Improving the Lives of People with Disabilities."
4. Utilizing the employee concern form if I have concerns or problems in implementation.
5. Asking my supervisor for help or if I have questions.

By signing this commitment, the SCOC administration and staff are agreeing to the above expectations for successful implementation of Positive Culture Initiatives and Good Life practices.

I acknowledge and commit to the positive culture at SCOC and agree to the expectations for successful implementation of Positive Culture Initiatives and Good Life practices.

I understand that if I have any questions or concerns, I will contact my supervisor.

Employee Name Printed _____

Employee Signature _____

Date _____



Employee's Withholding Exemption Certificate

Submit form IT 4 to your employer on or before the start date of employment so your employer will withhold and remit Ohio income tax from your compensation. If applicable, your employer will also withhold school district income tax. You must file an updated IT 4 when any of the information listed below changes (including your marital status or number of dependents). You should contact your employer for instructions on how to complete an updated IT 4. **Your employer may require you to complete this form electronically.**

Section I: Personal Information

Employee Name:	Employee SSN:
Address, city, state, ZIP code:	
School district of residence (See <i>The Finder</i> at tax.ohio.gov):	School district number (####):

Section II: Claiming Withholding Exemptions

1. Enter "0" if you are a dependent on another individual's Ohio return; otherwise enter "1"
2. Enter "0" if single or if your spouse files a separate Ohio return; otherwise enter "1"
3. Number of dependents
4. Total withholding exemptions (sum of line 1, 2, and 3)
5. Additional Ohio income tax withholding per pay period (optional)\$

Section III: Withholding Waiver

I am **not** subject to Ohio or school district income tax withholding because (check all that apply):

- ☐ I am a full-year resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.
- ☐ I am a resident military servicemember who is stationed outside Ohio on active duty military orders.
- ☐ I am a nonresident military servicemember who is stationed in Ohio due to military orders.
- ☐ I am a nonresident civilian spouse of a military servicemember and I am present in Ohio solely due to my spouse's military orders.
- ☐ I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6).

Section IV: Signature (required)

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information is true, correct and complete.

Signature _____

Date _____

IT 4 Instructions

Most individuals are subject to Ohio income tax on their wages, salaries, or other compensation. To ensure this tax is paid, employers maintaining an office or transacting business in Ohio must withhold Ohio income tax, and school district income tax if applicable, from each individual who is an employee.

Such employees who are subject to Ohio income tax (and school district income tax, if applicable) should complete sections I, II, and IV of the IT 4 to have their employer withhold the appropriate Ohio taxes from their compensation. If the employee does not complete the IT 4 and return it to his/her employer, the employer:

- Will withhold Ohio tax based on the employee claiming **zero exemptions**, and
- **Will not** withhold school district income tax, even if the employee lives in a taxing school district.

An individual may be subject to an interest penalty for underpayment of estimated taxes (on form IT/SD 2210) based on under-withholding.

Certain employees may be **exempt** from Ohio withholding because their income is not subject to Ohio tax. Such employees should complete sections I, III, and IV of the IT 4 **only**.

The IT 4 does not need to be filed with the Department of Taxation. Your employer must maintain a copy as part of its records.

R.C. 5747.06(A) and Ohio Adm.Code 5703-7-10.

Section I

Enter the four-digit school district number of your primary address. If you do not know your school district of residence or its school district number, use *The Finder* at **tax.ohio.gov**. You can also verify your school district by contacting your county auditor or county board of elections.

If you move during the tax year, complete an updated IT 4 immediately reflecting your new address and/ or school district of residence.

Section II

Line 1: If you can be claimed on someone else's Ohio income tax return as a dependent, then you are to enter "0" on this line. Everyone else may enter "1".

Line 2: If you are single, enter "0" on this line. If you are married and you and your spouse file separate Ohio Income tax returns as "Married filing Separately" then enter "0" on this line.

Line 3: You are allowed one exemption for each dependent. Your dependents for Ohio income tax purposes are the same as your dependents for federal income tax purposes. See R.C. 5747.01(O).

Line 5: If you expect to owe more Ohio income tax than the amount withheld from your compensation, you can request that your employer withhold an additional amount of Ohio income tax. This amount should be reported in whole dollars.

Note: If you do not request additional withholding from your compensation, you may need to make estimated income tax payments using form IT 1040ES or estimated school district income tax payments using the SD 100ES. Individuals who commonly owe more in Ohio income taxes than what is withheld from their compensation include:

- Spouses who file a joint Ohio income tax return and both report income, and
- Individuals who have multiple jobs, all of which are subject to Ohio withholding.

Section III

This section is for individuals whose income is deductible or excludable from Ohio income tax, and thus employer withholding is not required. Such employee should check the appropriate box to indicate which exemption applies to him/her. Checking the box will cause your employer to not withhold Ohio income tax and/or school district income tax. The exemptions include:

- **Reciprocity Exemption:** If you are a resident of Indiana, Kentucky, Pennsylvania, Michigan or West Virginia and you work in Ohio, you do not owe Ohio income tax on your compensation. Instead, you should have your employer withhold income tax for your resident state. R.C. 5747.05(A)(2).
- **Resident Military Servicemember Exemption:** If you are an Ohio resident and a member of the United States Army, Air Force, Navy, Marine Corps, or Coast Guard (or the reserve components of these branches of the military) or a member of the National Guard, you do not owe Ohio income tax or school district income tax on your active duty military pay and allowances received while stationed outside of Ohio.

This exemption does not apply to compensation for nonactive duty status or received while you are stationed in Ohio.

R.C. 5747.01(A)(21).

- **Nonresident Military Servicemember Exemption:** If you are a nonresident of Ohio and a member of the uniformed services (as defined in 10 U.S.C. §101), you do not owe Ohio income tax or school district income tax on your military pay and allowances.
- **Nonresident Civilian Spouse of a Military Servicemember Exemption:** If you are the civilian spouse of a military servicemember, your pay may be exempt from Ohio income tax and school district income tax if all of the following are true:
 - Your spouse is stationed in Ohio on military orders; and
 - You are present in Ohio solely to be with your spouse.

You **must** provide a copy of the employee's spousal military identification card issued to the employee by the Department of Defense when completing the IT 4.

Note: For more information on taxation of military servicemembers and their civilian spouses, see 50 U.S.C.A. 4001 and tax.ohio.gov/military.

- Statutory Withholding Exemptions: Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:
 - Agricultural labor (as defined in 26 U.S.C. §3121(g));
 - Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
 - Services performed by an employee who is regularly employed by an employer to perform such service if she or he earns less than \$300 during a calendar quarter;

- Newspaper or shopping news delivery or distribution directly to a consumer, performed by an individual under the age of 18;
- Services performed for a foreign government or an international organization; and
- Services performed outside the employer's trade or business if paid in any medium other than cash.

*These exemptions are not common.

Note: While the employer is not required to withhold on these amounts, the income is still subject to Ohio income tax and school district income tax (if applicable). As such, you may need to make estimated income tax payments using form IT 1040ES and/or estimated school district income tax payments using form SD 100ES.

See R.C. 5747.06(A)(1) through (6).