



DAVE YOST  
Ohio Auditor of State



## Know Your Calendar Dates

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## Annual Filing/Reporting Requirements (non-payroll)

- Hinkle – Annual Financial Report
  - Regulatory and OCBOA – 60 days after year-end
    - **Must include notes, even if filing through UAN**
  - GAAP and CAFRs – 150 days after year-end
- Tax Budget
- Certificate and Appropriations
  - Receive official certificate after submitting tax budget
  - Submit temporary appropriations after certificate is received
    - Can request amended certificates and make supplemental appropriations through the year

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## Resources – Annual Filing (Non-Payroll)

- Auditor of State – Hinkle System
  - <http://www.ohioauditor.gov/financialreporting/default.html>
- Auditor of State – eServices
  - <http://www.ohioauditor.gov/resources/eservices/default.html>
- Village/Township sample tax budget, certificate, and appropriations
  - <https://www.ohioauditor.gov/trainings/lgoc/2012/Calendar%20of%20Events%20for%20Filings%20-%20Villages.pdf>
  - <https://ohioauditor.gov/trainings/lgoc/2012/Calendar%20of%20Events%20for%20Filings%20-%20Townships.pdf>
- Local Government Reference Material – Sample statements and footnotes
  - <http://www.ohioauditor.gov/references.html>
- Uniform Accounting Network (UAN)
  - <http://www.ohioauditor.gov/uan.html>
  - <http://uanlink.ohioauditor.gov/auditors/default.html>

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## Payroll Processing Companies

- Most payroll processing companies do not ensure compliance
- It is the **employer's (local government's)** responsibility to make sure that all reports are being filed and payments being made on time
- Employers (local governments) are also responsible for maintaining appropriate employment and payroll records

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## Payroll Reporting

| Annual                 | Quarterly  | Monthly           |
|------------------------|--|-------------------|
| IRS 940 – Unemployment | IRS 941* (report only, payments made with payroll) | State Withholding |
| IRS 944 *              | ODJFS  | OPERS             |
| BWC True-up**          |  | OP&F              |
| W-2s, W-3, 1099s, 1096 |  |                   |

\* IRS 944 is in place of 941 for very small entities with very low liability. IRS determines which is applicable for each entity.

\*\* All employers must file BWC true-up annually. Frequency of premium payments differ by entity and were determined during the switch to prospective billing.

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## Resources – Federal (IRS)

- Specifically for Public Employers
  - Publication 5138 Quick Reference Guide for Public Employers
  - Publication 963 Federal/State Reference Guide
  - Publication 5137 Fringe Benefit Guide (for Local Governments)
- For Any Employer
  - Publication 15 (circular E), Publication 15-A, Publication 15-B – Employer Tax Guides
- Electronic Federal Tax Payment System (EFTPS) - File federal tax forms (940, 941, 944) and make deposits/payments.
  - [www.eftps.gov](http://www.eftps.gov)

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## Resources – State Tax

- Ohio Department of Taxation – [tax.ohio.gov](http://tax.ohio.gov)
  - Employer Withholding Taxes Guides - [https://www.tax.ohio.gov/employer\\_withholding.aspx](https://www.tax.ohio.gov/employer_withholding.aspx)
- Ohio Business Gateway (OBG) - [ohiobusinessgateway.ohio.gov](http://ohiobusinessgateway.ohio.gov)
  - File employer tax reports (IT-501, IT-941, SD-101 and SD-141) and make payments
    - Employer requirement to withhold School District taxes – use the Finder Tool to verify whether the employee is subject to a School District income tax and the rate
      - [https://www.tax.ohio.gov/online\\_services/thefinder.aspx](https://www.tax.ohio.gov/online_services/thefinder.aspx)

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## Resources - BWC

- Bureau of Workers' Compensation (BWC)– [bwc.ohio.gov](http://bwc.ohio.gov)
  - Pay premium and file annual payroll true-up report
- Important BWC Dates
  - <https://www.bwc.ohio.gov/Employer/Services/MyPolicy/ImportantPolicyDates.aspx>
- Payroll report information and frequently asked questions
  - <https://www.bwc.ohio.gov/employer/services/paidcomp/paidcomp.asp>

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## Resources - ODJFS

- Ohio Department of Jobs and Family Services (ODJFS) - <http://jfs.ohio.gov/ouc/>
  - References for employers regarding unemployment in Ohio
- Employer Unemployment Compensation Accounts – [eric.ohio.gov](http://eric.ohio.gov)
  - File quarterly report JFS-20125 and make payments (if applicable)
    - Most local government employers are “reimbursing employers” for ODJFS, therefore, payments may not be required. Filing JFS-20125 is required whether a payment is required or not

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## Resources – OPERS

- Ohio Public Employees Retirement System (OPERS) – [www.opers.org](http://www.opers.org)
  - File monthly reports and make payments
  - Employer Manual
    - <https://www.opers.org/employers/employer-manual/index.shtml>
  - Employer's Reporting Responsibilities
    - <https://www.opers.org/employers/general/reporting.shtml>
  - Download and order forms
    - <https://www.opers.org/forms/formorder-employer.shtml>

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## Resources – OP&F

- Ohio Police & Fire Pension Fund (OP&F) – [www.op-f.org](http://www.op-f.org)
  - File monthly reports and make payments
  - Employer Manual
    - <https://www.op-f.org/Employers/EmployerManual.aspx>
  - Employer Information
    - <https://www.op-f.org/Employers/>
  - Employer Forms
    - <https://www.op-f.org/Employers/EmployerForms.aspx>
  - Dates/Deadlines
    - <https://www.op-f.org/Employers/CalendarEvents.aspx>

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