



Keith Faber
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Financial Due Dates
marked in **BOLD**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Upcoming Events 2022 Local Government Officials Conference 2022 Emerging Trends in Fraud Investigation & Prevention Conference Further details on the Local Government Officials Conference and Emerging Trends in Fraud Investigation & Prevention Conference, will be forthcoming. Please check www.ohioauditor.gov/trainings/registration.html often as more information will be added in the future.					1
2	3	4	5	6	7 <small>NEW YEAR'S DAY observed</small>	8 <small>NEW YEAR'S DAY</small>
9	10	11	12	13	14	15
16	17 <small>MARTIN LUTHER KING JR DAY</small>	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JANUARY 1

Appropriations Measures
The taxing authority shall pass an appropriation measure (ORC 5705.38)

Tax Budget Guidelines

The Fiscal Officer shall certify to the County Auditor the amount available for expenditures in each fund in the tax budget with year-end balance, taxing authority (ORC 5705.36)

JANUARY 10

Annual Inventory
County fixed asset inventory due second Monday in January (ORC 305.18)

JANUARY 15

Tax Budget Guidelines
School districts adopt tax budget (ORC 5705.28)

JANUARY 18

School Employees Retirement System
Monthly contribution reports due

JANUARY 19

Tax Budget Guidelines
School districts submit tax budget to County Auditor (before the 20th day of January) (ORC 5705.30)

JANUARY 31

Internal Revenue Service
Form 940 Employers annual federal unemployment tax return due
Form 941 Federal tax return for the fourth quarter due
Form W-3 with Copy A of all W-2s for prior year due unless filing electronically. Electronic Filers have until March 31
File Electronic Form 1099

Ohio Department of Taxation
Form IT 501 Quarterly Due

Ohio Department of Jobs & Family Services

Contributory Employers
File wage detail and quarterly summary. Both are contained on the unemployment compensation quarterly tax return ODJFS Form (JFS-20125)

Employer Quarterly
Tax return filing due: <http://eric.ohio.gov>

Reimbursing Employers
(non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-20125) is used by reimbursing employers

Ohio Police and Fire Pension Fund
Monthly employee deduction report / employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

DECEMBER

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JANUARY 2022

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FEBRUARY

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27	28					

FEBRUARY 1
Internal Revenue Service
Form W-2 Wage and tax statement due and must be given to employees

Ohio Department of Taxation
Form IT 941 Annual reconciliation of income tax withheld due

Forms IT 3 Transmittal of wage and Tax statements due, **IT 2**, combined W-2 or 1099-R due

FEBRUARY 7
County Budget Commission Meeting
The commission shall meet (ORC 5705.27) and filing deadline to renew ballot levy (ORC 5705.213)

FEBRUARY 15
Ohio Department of Taxation
Form IT 501 Monthly due

School Employees Retirement System
Monthly contribution reports due

FEBRUARY 28
Bureau of Workers' Compensation
Self-insured assessment payment due first half

Internal Revenue Service
Form 1099 Paper due
Forms 1096 and W-2 All Paper Forms Due

Ohio Police and Fire Pension Fund
Monthly employee deduction report / employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

PRESIDENT'S DAY

JANUARY

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FEBRUARY 2022

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MARCH

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DAYLIGHT SAVING BEGINS						
20	21	22	23	24	25	26
SPRING BEGINS						
27	28	29	30	31		

MARCH 1
Annual Financial Report
Due from governments with Dec. 31 fiscal year-end and using cash basis (ORC 117.38) (AOS Bulletin 2015-007) Every County agency, board, or commission shall provide to the County Auditor all information determined by the County Auditor to be necessary for the preparation of the Annual Report (ORC 117.38)

MARCH 15
Ohio Department of Taxation Form IT 501 Monthly due

School Employees Retirement System
Monthly contribution report due

MARCH 31
Internal Revenue Service
File **Electronic Form 8027**
File **Electronic Form W-2** with the SSA

Ohio Police and Fire Pension Fund
Monthly employee deduction report / employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

FEBRUARY

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MARCH 2022

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APRIL

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APRIL 1
Certify Levy to County Auditor
(ORC 5705.34) (City of Cincinnati)

Tax Budget Guidelines
Taxing authority permanent appropriation to be adopted Dec. 31 fiscal year-end (no later than the first day of April) (ORC 5705.38)

APRIL 4
Voter registration
deadline for the May 3rd Primary

APRIL 15
Ohio Department of Taxation
Form IT 501 Monthly due

Personal Income Tax
Returns due and tax filing deadline

School Employees Retirement System
Monthly contribution reports due

APRIL 30
Ohio Department of Job & Family Services
Contributory Employers
File wage detail and quarterly summary. Both are contained on the unemployment compensation quarterly tax return ODJFS Form (JFS-20125)

Employer Quarterly
Tax return filing due: <http://eric.ohio.gov>

Reimbursing Employers
(non-profit and public employers) file the wage detail section. The unemployment compensation quarterly tax return (JFS-20125) is used by reimbursing employers

Ohio Police and Fire Pension Fund
Monthly employee deduction report / employee and employer contributions due

Internal Revenue Service
Form 941 Federal Tax Return for the First Quarter Due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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MARCH

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APRIL 2022

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MAY

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MAY 1
Tax Budget Guidelines
Board of County Hospital Trustees must submit next year's proposed budget to Board of County Commissioners (ORC 339.06 (D) (3))

MAY 2
Ohio Department of Taxation
Form IT 501 Monthly due

Ohio Public Employees Retirement System Monthly contribution report and payment due

Tax Budget Guidelines
The Fiscal Officer shall certify to the taxing authority the amount necessary for the payment of final judgments (non-school) (ORC 5705.08)

MAY 3 Primary Election

MAY 16 Ohio Department of Taxation
Form IT 501 Monthly Due

School Employees Retirement System
Monthly contribution reports due

MAY 31
Annual Financial Report
If prepared on a GAAP basis for entities with a Dec. 31 fiscal year-end due (ORC 117.38)

Ohio Police and Fire Pension Fund
Monthly employee deduction report / employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

MEMORIAL DAY

APRIL

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MAY 2022

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JUNE

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JUNE 15
Ohio Department of Taxation
Form IT 501 Monthly due

School Employees Retirement System
Monthly contribution reports due

JUNE 30
Internal Revenue Service
Form 941 Federal Tax Return for the Second
Quarter Due

Ohio Police and Fire Pension Fund
Monthly employee deduction report /
employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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MAY

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JULY

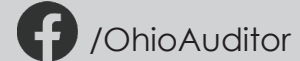
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3	4	5	6	7	8	9
10	INDEPENDENCE DAY	12	13	14	15	16
17	18	19	20	21	22	23
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31						

JULY 1
Tax Budget Guidelines
The Fiscal Officer shall certify to the County Auditor the amount available for expenditures in each fund in the tax budget with year-end balance (ORC 5705.36)

Taxing Authority
Appropriation measures to be adopted by schools June 30 fiscal year-end (ORC 5705.38)

JULY 5
Voter registration
deadline for Special Election

JULY 15
Ohio Department of Taxation
Form IT 501 Monthly due

School Employees Retirement System
Monthly contribution reports due

Tax Budget Guidelines
For Local Governments Each department, board or commission shall file with the Taxing authority estimates of contemplated revenue and expenditures for the ensuing fiscal year (ORC 5705.28) Adopt tax budget (non-schools) (ORC 5705.28)

JULY 20
Tax Budget Guidelines
For Local Governments Taxing authority shall submit all budgets to the County Auditor and further amendments are not allowed (non-schools) (ORC 5705.30)

JULY 31
Ohio Department of Job & Family Services
Contributory Employers
File wage detail and quarterly summary. Both are contained on the unemployment compensation quarterly tax return ODJFS Form (JFS-20125)

Employer Quarterly
Tax return filing due: <http://eric.ohio.gov>

Reimbursing Employers
(non-profit and public employers) file the wage detail section. the unemployment compensation quarterly tax return (JFS-20125) is used by reimbursing employers

Ohio Police and Fire Pension Fund
Monthly employee deduction report / employee and employer contributions due

JUNE

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AUGUST

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Financial Due Dates
marked in **BOLD**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST 1
County Budget Commission Meeting
The commission shall meet (ORC 5705.27) and filing deadline to renew ballot levy (ORC 5705.213)

Ohio Department of Taxation
Form IT 501 Quarterly due

Ohio Public Employees Retirement System Monthly Contribution Report and Payment Due

AUGUST 2 Special Election

AUGUST 5
State Teachers Retirement System
Report due for preceding school year certifying service credit, compensation on earned contributions for each teacher employed during the 12 - month period ending on the preceding June 30 (OAC 3307-3-02)

AUGUST 12
Bureau of Workers Compensation
True-Up (payroll reporting) due via online: <http://bit.ly/2xS0ZbV>

AUGUST 15
Ohio Department of Taxation
Form IT 501 Monthly due

School Employees Retirement System
Monthly contribution reports due

AUGUST 25
75 Days before election

AUGUST 31
Annual Financial Report
If prepared on a cash bases for governments with June 30 fiscal year-end filing due (ORC 117.38) (AOS Bulletin 2015-007)

Bureau of Workers Compensation
Self-insured assessment payment due second half

Ohio Police and Fire Pension Fund
Monthly employee deduction report / employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

JULY

S	M	T	W	TH	F	S
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24 31	25	26	27	28	29	30

AUGUST 2022

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SEPTEMBER

S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
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18	19	20	21	22	23	24
25	26	27	28	29	30	

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				1	2	3
4	5	6	7	8	9	10
11	LABOR DAY	13	14	15	16	17
18	19	20	21	AUTUMN BEGINS	23	24
25	26	27	28	29	30	

SEPTEMBER 15
Ohio Department of Taxation
Form IT 501 Monthly due

School Employees Retirement System
Monthly contribution reports due

SEPTEMBER 30
Certify Levy to County Auditor
(Before the first day of October)
(ORC 5705.34)

Ohio Police and Fire Pension Fund
Monthly employee deduction report /
employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

Tax Budget Guidelines
Dec. 31 fiscal year-end certify levy to County
Auditor (ORC 5705.34)

AUGUST

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28	29	30	31			

SEPTEMBER 2022

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OCTOBER

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	COLUMBUS DAY					
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

OCTOBER 1
School Permanent Appropriations Measure To be adopted (ORC 5705.38)

OCTOBER 11
Voter registration deadline for general election

OCTOBER 17
Ohio Department of Taxation Form IT 501 Monthly due

School Employees Retirement System
Monthly contribution reports due

OCTOBER 31
Internal Revenue Service Form 941 Federal tax return for the third quarter due

Ohio Department of Job & Family Services
Contributory Employers
File wage detail and quarterly summary. Both are contained on the unemployment compensation quarterly tax return ODJFS Form (JFS-20125)

Employer Quarterly
Tax return filing due: <http://eric.ohio.gov>

Reimbursing Employers
(non-profit and public employers) file the wage detail section. the unemployment compensation quarterly tax return (JFS-20125) is used by reimbursing employers

Ohio Police and Fire Pension Fund
Monthly employee deduction report / employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

Ohio Department of Taxation
Form IT 501 Quarterly due

SEPTEMBER

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OCTOBER 2022

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NOVEMBER

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NOVEMBER 7
Tax Budget Guidelines
The Fiscal Officer shall certify to the Board of Education the amount necessary for the payment of final judgments (Schools) (ORC 5705.08)

NOVEMBER 8 **General Election**

NOVEMBER 15
Ohio Department of Taxation
Form IT 501 Monthly due

School Employees Retirement System
Monthly contribution reports due

NOVEMBER 30
Annual Financial Report
Due from schools and other governments with a June 30 fiscal year-end filing on GAAP basis (ORC 117.38) (AOS Bulletin 2015-007)

Ohio Police and Fire Pension Fund
Monthly employee deduction report / employee and employer contributions due

Ohio Public Employees Retirement System
Monthly contribution report and payment due

OCTOBER

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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER 2022

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DECEMBER

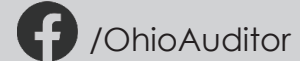
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DECEMBER 15
Ohio Department of Taxation
Form IT 501 Monthly due

School Employees Retirement System
Monthly contribution reports due

DECEMBER 31
Internal Revenue Service
Form 944 - Employer's Annual Federal Tax
Return (Instead Of 941 Quarterly
Reporting) if Annual Liability of \$2,500 or
Less for Withheld Income, Social Security
and Medicare Tax

Ohio Police and Fire Pension Fund
Employee's monthly deduction report /
employee and employer contributions due

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
CHRISTMAS DAY	CHRISTMAS DAY OBSERVED					

WINTER BEGINS

NOVEMBER

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

DECEMBER 2022

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JANUARY

S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

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