



Treasury Financial Manual

Transmittal Letter No. 689

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

1. Purpose

This transmittal letter releases revised I TFM 3-5000: Withholding of District of Columbia, State, City, and County Income or Employment Taxes. This chapter provides instructions for withholding State, city, or county income taxes when an agreement has been reached between a State, a city, or a county and the Secretary of the Treasury.

2. Page Changes

Remove

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Insert

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3. Effective Date

This transmittal letter is effective immediately.

4. Inquiries

Direct questions concerning this transmittal letter to:

E-Commerce Division
Financial Management Service
Department of the Treasury
Liberty Center, Room 306F
Washington, DC 20227
Telephone: 202-874-9428

Date: December 27, 2012

David A. Lebryk
Commissioner

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Part 3—Chapter 5000

**WITHHOLDING OF DISTRICT OF COLUMBIA,
STATE, CITY, AND COUNTY INCOME OR
EMPLOYMENT TAXES**

This chapter provides instructions for withholding State, city, or county income taxes when an agreement has been reached between a State, a city, or a county and the Secretary of the Treasury (Secretary).

Section 5010—Scope and Applicability

Agreements between the Secretary and States, cities, or counties prescribe how Federal agencies withhold income or employment taxes from the compensation of Federal employees and Armed Forces members (see 31 CFR Part 215).

Appendix 1 provides a list of States that have entered into agreements, the effective date of the agreement, and the designated State tax offices to receive inquiries. Appendix 2 provides a list of cities and counties that have entered into agreements, the effective date of the agreement, the type of tax to be withheld for each city or county, and the designated city or county tax offices to receive inquiries. Appendix 3 provides a list of States, cities, and counties with other-than-standard agreements.

Section 5015—Authority

Title 5 U.S.C. 5517 and Executive Order 11997 (June 22, 1977) provide for withholding State income taxes from the compensation of Federal employees and members of the Armed Forces when an agreement is made between the Secretary and the proper State official.

To comply with 5 U.S.C. 5516 and Executive Order 11997, the Secretary

and an official of the District of Columbia entered into an agreement for withholding District of Columbia income taxes from the compensation of Federal employees and Armed Forces members.

In addition, 5 U.S.C. 5520 and Executive Order 11997 authorize the Secretary to make an agreement with the proper official of an eligible State, city, or county for withholding city or county income or employment taxes from Federal employees' compensation.

Title 31 CFR Part 215 governs withholding of State, city, and county taxes. It prescribes requirements for making agreements and contains the text of a withholding agreement.

Section 5020—Definition of Terms

See 31 CFR Part 215 for the definitions of the terms used in this chapter.

Section 5025—Severance Pay

Federal employees' compensation subject to withholding of State, city, or county income or employment taxes includes severance pay, according to 5 U.S.C. 5595, if paid to a former employee. Severance pay remaining unpaid upon the death of a former

employee is not subject to such withholding upon payment to a survivor or survivors.

Section 5030—Administration of Agreements

5030.10—Agency Responsibility

The heads (or designees) of agencies must comply with the provisions in the agreements and with State laws, city or county ordinances, regulations, and instructions concerning withholding taxes, filing returns, and paying taxes. Agencies must consult directly with tax authorities for obtaining forms and instructions. They must withhold the State, city, or county income or employment taxes only for those States, cities, and counties identified in Appendices 1, 2, and 3. An agency must consult the E-Commerce Division (see the Contacts page) when requested to withhold a tax not identified in the appendices as eligible for withholding.

5030.20—Reciprocal Agreements

Requirements of States for withholding income tax may be modified by reciprocal agreements among States. These agreements generally relieve nonresident employees of their tax liability to the State in which

they are employed. They also relieve their employers of the duty to withhold such taxes. To comply with Treasury-State withholding agreements, agencies must conform to the withholding provisions of reciprocal agreements.

5030.30—Withholding Agent

Agencies may use the same designated officers or employees for withholding State, city, or county income or employment taxes as they use for withholding Federal taxes. When required by the State, city, or county, agencies must provide the appropriate authorities with the names of the Federal officers or employees who are designated to perform the withholding duties.

5030.40—Report of Noncompliance

At the request of the Secretary, heads of agencies must provide a report of noncompliance with provisions of any agreement or any information connected with the administration of the agreements.

Section 5035—Withholding Requirements

5035.10—State Tax Withholding

State tax withholding is required for agency employees who are subject to the tax and whose regular place of Federal employment is within the political boundaries of the State that has entered into an agreement. (See Section 5045 for military withholding instructions.)

5035.20—City or County Tax Withholding

City or county tax withholding is required for agency employees who are subject to the tax and:

- Whose regular place of Federal employment is within the city or county that has entered into an agreement;

OR

- Who are residents of the city or county.

5035.30—Regular Place of Federal Employment

Generally, an “official duty station” is designated for Federal employees where they report regularly to perform their services. When employees’ duties are performed at a place other than their “official duty station,” the regular place of Federal employment is the place where the employees regularly perform their duties.

5035.40—Services Performed Outside a City or County

Many city and county ordinances provide that withholding be based on compensation paid for services performed only within the city or county. In most cases, this provision applies only to nonresidents of the city or county. Employees affected by this provision, who perform part of their services outside of the city or county away from their regular place of employment, must complete a withholding certificate. The certificate estimates the percentage of their annual compensation for services performed outside the city or county so withholdings may be reduced accordingly. In the absence of such certification, the agency must withhold tax on the employees’ entire compensation.

To avoid large numbers of withholding actions, when only a moderate difference between the employees’ annual compensation and the estimated percent paid for services performed within the city or county exists, agencies should reduce withholdings only when employees perform 25 percent or more of their services outside the city or county. FMS 7311: Employee’s Withholding Certificate for Local Taxes—City or County, contains these instructions.

5035.50—Withholding Methods

The amount of State, city, or county income or employment tax withheld from the compensation of an employee or member of the Armed Forces must, at a minimum, be approximately the tax required to be withheld. Withholding may be accomplished as follows:

- Based on the applicable tax withholding rate(s) specified in the State, city, or county instructions.
- Based on any other percentage or formula method.
- Calculated at a fixed amount to be deducted each pay period from the compensation of the employee or member of the Armed Forces.

Section 5040—Tax Withholding Certificates

5040.10—Withholding Certificate Requirement

Each agency may require its employees to complete a withholding certificate as the basis to properly withhold State and local taxes. The certificate should specify if the employee is subject to the tax, the employee’s residence and regular place of employment, exemptions, allowances (if applicable), and whether an out-of-State employee consents to have city or county taxes withheld. A supervisor or designated employee should verify that the withholding certificate has been properly prepared. An agency may rely on the withholding certificate information unless it is contrary to information already held by the agency. The certificate remains in effect until superseded by a new certificate prepared by the employee.

5040.20—Submission or Nonsubmission of Withholding Certificate

A withholding certificate completed by an employee gives the agency all the information to properly withhold tax. If an employee does not provide a withholding certificate as requested by the agency, the agency withholds tax at the maximum level applicable to the employee's annual compensation. This latter provision does not apply to an employee who may opt for voluntary withholding; in this case, failure to submit a withholding certificate is considered a refusal of the withholding option available to the employee (see Section 5065).

5040.30—Forms To Be Used

Agencies may use a withholding or exemption certificate provided by a State, city, or county, if that document provides all the required information. If it does not, agencies may use a certificate approved by the Treasury.

5040.40—FMS 7311

Agencies may use FMS 7311 if a local taxing authority does not provide an appropriate certificate. Agencies should reproduce the FMS 7311 for their own use. Any revision to the form must be approved in advance as required by TFM Volume I, Part 1, Chapter 2000. However, overprinting the form does not require clearance from Treasury. Agencies may obtain a limited supply of FMS 7311s by contacting the Facilities Management Branch (see the Contacts page).

5040.50—Information for States, Cities, or Counties

Agencies may provide copies of completed withholding certificates when requested by the taxing authority for which the tax was withheld.

Section 5045—Military Withholding

5045.10—Basis for Withholding

When a State has made an agreement with the Secretary, State income taxes are withheld from the compensation of members of the Armed Forces, based on the State of legal residence. Local taxes are withheld from the compensation of:

- Members of the National Guard participating in exercises or performing duty under 32 U.S.C. 502;

AND

- Members of the Ready Reserve participating in scheduled drills or training periods, or serving on active duty for training under 10 U.S.C. 10147, if the local taxing jurisdiction has made an agreement with the Secretary.

5045.20—Certification of Legal Residence

Agencies use DD 2058: State of Legal Residence Certificate, to:

- Determine the State of legal residence for purposes of withholding;
 - Record changes of the State of legal residence;
- AND
- Notify the States of changes of legal residence per the terms of the agreements.

Section 5050—Accounting for Withheld Taxes

The amount withheld each pay period from the compensation of employees or members of the Armed Forces is recorded on their individual earnings records. The total amount withheld is disbursed each pay period from the appropriations from which the payroll is paid and is credited to the deposit fund X6275, "Withheld State and Local Taxes," pending payment to

the taxing authority. Agencies maintain appropriate internal subsidiary records to show the amounts withheld for each tax class and a breakdown of the total taxes withheld for each taxing authority.

Section 5055—Correction of Errors

An agency corrects an error made in a prior pay period of the current calendar year if the employee is still on the agency's payroll. It should make the correction by adjusting the deduction for the current pay period by an amount sufficient to offset the error in the withheld taxes and the net pay of the employee. If the error occurred in a prior calendar year or the employee is no longer on the payroll, the agency should not make an adjustment.

Section 5060—Payment of Withheld Taxes

5060.10—Timing of Payments

The basic provision in the Treasury agreements is that each Federal agency complies with the withholding requirements of the State, city, or county tax laws. Therefore, each Federal agency observes the payment requirements (biweekly, monthly, or quarterly) of the State, city, or county tax laws currently in effect. However, agencies do not make payment more frequently than required by the State, city, or county, or more frequently than the payroll is paid.

5060.20—Payment Identification

The disbursing office issues checks and/or electronic funds transfer payments based on an SF 1166: Voucher and Schedule of Payments, or other approved voucher form. Payments sent to States, cities, counties, or their collection agents are accompanied by the related tax payment documents prescribed by the States, cities, or counties. If an agency uses an SF 1166, a copy of the tax payment document is

considered a basic voucher for the payment, and no other voucher is required. The agency should enter "Taxes" in the "Voucher No." column of the SF 1166.

Section 5065—Voluntary Withholding

5065.10—Statutory Election

When a State tax statute provides for voluntary withholding, Federal agencies withhold State taxes only from those employees or members of the Armed Forces who elect such withholding.

5065.20—Regulations Providing for Voluntary Allotments

The Office of Personnel Management (OPM) pay regulations 5 CFR 550.351 provide for voluntary payroll deductions of State, District of Columbia, or local income or employment taxes from salaries of Federal employees who have a legal obligation to pay, whether or not Treasury has a withholding agreement with their taxing jurisdiction. Agencies also may refer to the Federal Personnel Manual (FPM) Supplement 990-2 of May 11, 1981.

5065.30—Accounting for Voluntary Withholding

Agencies deposit the amount of voluntary withholding in the deposit fund X6275, "Withheld State and Local Taxes," and account for it as prescribed in Section 5050.

Section 5070—Disclosure of Withholding Information

5070.10—Annual Wage and Tax Information Returns

Annual wage and tax information provided to taxing authorities must comply with the Privacy Act of 1974, as amended. If an agency has not obtained

prior written consent of an employee or has not published a routine use in the Federal Register, annual wage and tax information must be provided under this section only to taxing authorities with whom the Secretary has entered into agreements (see Appendices 1 and 2).

The information returns consist of the name, address, social security number, wages (as defined in 26 U.S.C. 3401(a) of the Internal Revenue Code), and the amount of tax withheld, if any.

5070.10a—Disclosure to States

In the case of an agreement with a State, agencies provide the indicated information with respect to those employees who are subject to mandatory withholding, or who may elect withholding under a State law.

5070.10b—Disclosure to Cities or Counties

Agencies that have an agreement with a city or county provide the indicated information with respect to employees who are subject to mandatory withholding or city or county taxes, but not subject to mandatory withholding because they are not residents or not employed in the State in which the city or county is located, whether or not they have opted for voluntary withholding (see Section 5065).

5070.10c—Notices of Routine Use

Each agency must publish notices of routine use in the Federal Register to comply with the Privacy Act of 1974, as amended, indicating the information under this subsection routinely disclosed by the agency to State, city, or county authorities and the circumstances under which such disclosure is made.

5070.10d—Additional Disclosure and Inspection of Records

Agencies are not required by the terms of Treasury's withholding agreements to provide any additional information or more frequent wage and

tax information returns to State, city, or county taxing authorities than is outlined in this section, or to submit to any inspection or audit of payroll records by State, city, or county taxing authorities.

5070.20—Exemption Certificates

Employees who would otherwise be subject to mandatory withholding pursuant to an agreement between the Secretary and an applicable State, city, or county authority, may file a certificate indicating that they are not subject to the tax. In such cases, the agency may provide, to the designated official of the State, city, or county imposing the tax, information concerning employees who claim to be exempt from the tax. Such information includes the name, social security number, and the claimed basis for exemption.

Each agency must determine which bases for exemption from the tax are acceptable under the law. Agencies should ensure compliance by requiring the use of appropriate tax exemption certificates.

5070.30—Notice to Employees

Federal agency forms, including withholding and exemption certificates, must comply with the Privacy Act of 1974, as amended. When a State, city, or county form is used, each agency must provide the employee from whom the information is solicited a Privacy Act Notice, either on the applicable form or on a separate sheet of paper. A suggested statement follows:

The following information is provided to comply with the Privacy Act of 1974, as amended. The social security number is required under the authority of Executive Order 9397 to provide taxpayer identification. The other information is required under the provisions of 5 U.S.C. 5516, 5517, or 5520 for the purpose of implementing a Federal agreement with the State, city, or county relating to

withholding of State, city, or county income or employment taxes to comply with a State law or municipal or county ordinance. The information

provided may be disclosed to State, city, or county officials to ensure that the taxpayer's account has been properly credited for the amounts

withheld. Failure to disclose the information requested may affect the determination of the accuracy of the amount withheld.

CONTACTS

Direct inquiries concerning this chapter to:

E-Commerce Division
Financial Management Service
Department of the Treasury
Liberty Center, Room 306F
Washington, DC 20227
Telephone: 202-874-9428

To obtain a limited supply of FMS 7311s, contact:

Programs Branch
Property and Supply Section
Facilities Management Division
Financial Management Service
Department of the Treasury
Ardmore East Business Center
3361-L 75th Avenue
Landover, MD 20785
Telephone: 202-874-3710

APPENDICES LISTING

App. No.	Form	Title
1		List of States, Effective Dates, and Addresses of Tax Offices With Which the Secretary of the Treasury Has Withholding Agreements
2		List of Cities, Counties, Types of Tax, Effective Dates, and Addresses of Tax Offices With Which the Secretary of the Treasury Has Withholding Agreements
3		List of States, Cities, and Counties With Other-Than-Standard Agreements

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**LIST OF STATES, EFFECTIVE DATES, AND ADDRESSES OF TAX OFFICES
WITH WHICH THE SECRETARY OF THE TREASURY HAS WITHHOLDING AGREEMENTS**

State	Effective Date	Tax Office
Alabama	July 1, 1977	Department of Revenue Income Tax Division Montgomery 36102
Arizona	October 29, 1977	State Tax Commission Phoenix 85007
Arkansas	July 1, 1977	Department of Finance and Administration Little Rock 72203
California	July 1, 1977	Franchise Tax Board Sacramento 95876
Colorado	July 1, 1977	Department of Revenue Denver 80203
Connecticut	October 22, 1991	Taxpayer Services Department of Revenue 92 Farmington Avenue Hartford 06105
Delaware	July 1, 1977	Department of Finance 601 Delaware Avenue Wilmington 19899
District of Columbia	July 1, 1977	Department of Finance and Revenue Municipal Center Washington 20001
Georgia	July 1, 1977	Department of Revenue Trinity Washington Building Atlanta 30334
*Hawaii	September 3, 1977	Department of Taxation Honolulu 96813
Idaho	July 1, 1977	State Tax Commission P.O. Box 36 Boise 83722
Illinois	July 1, 1977	Department of Revenue Springfield 62708
Indiana	July 1, 1977	Gross Income Tax Division Indianapolis 46204
Iowa	July 1, 1977	Department of Revenue Lucas State Office Building Des Moines 50319
Kansas	July 1, 1977	Department of Revenue Topeka 66625
Kentucky	July 1, 1977	Department of Revenue Frankfort 40601
Louisiana	July 1, 1977	Department of Revenue Baton Rouge 70821
Maine	July 1, 1977	Bureau of Taxation Augusta 04330
Maryland	July 1, 1977	Comptroller of the Treasury Income Tax Division Annapolis 21404
Massachusetts	July 1, 1977	Department of Corporations and Taxation Boston 02133

State	Effective Date	Tax Office
Michigan	July 1, 1977	Department of Management and Budget Lansing 48913
Minnesota	July 1, 1977	Department of Revenue Centennial Office Building Saint Paul 55145
Mississippi	July 1, 1977	State Tax Commission P.O. Box 960 Jackson 39205
Missouri	July 1, 1977	Department of Revenue Jefferson City 65101
Montana	October 29, 1977	Department of Revenue Mitchell Building Helena 59620
Nebraska	July 1, 1977	Department of Revenue Lincoln 68509
New Jersey	July 1, 1977	Department of the Treasury State House Trenton 08625
New Mexico	July 1, 1977	Department of Finance and Administration State Capitol Santa Fe 87501
New York	July 1, 1977	Department of Taxation and Finance State Campus Albany 12227
North Carolina	July 1, 1977	Department of Revenue Raleigh 27640
North Dakota	July 29, 1987	State Tax Commission Bismarck 58505
Ohio	July 1, 1977	Department of Taxation Columbus 43215
Oklahoma	July 1, 1977	State Tax Commission Oklahoma City 73105
*Oregon	August 22, 1977	Department of Revenue Salem 97310
Pennsylvania	July 1, 1977	Department of Revenue Harrisburg 17127
Puerto Rico	November 29, 1988	Director, Income Tax Division Treasury Department Box S-4515 San Juan 00901
Rhode Island	July 1, 1977	Department of Administration State House Providence 02903
South Carolina	July 1, 1977	State Tax Commission Columbia 29201
Utah	July 1, 1977	Department of Finance 147 State Capitol Salt Lake City 84114
Vermont	July 1, 1977	Executive Department State of Vermont Montpelier 05602
Virginia	July 1, 1977	Department of Taxation Richmond 23215

State	Effective Date	Tax Office
West Virginia	July 1, 1977	State Tax Department Charleston 25305
Wisconsin	July 1, 1977	Department of Revenue Madison 53702
Commonwealth of Northern Mariana Islands	December 28, 2006 1) Commonwealth's Income Tax 2) Commonwealth's Wage and Salary Tax	Department of Finance P.O. Box 5234 CHRB Saipan, MP 96950

*For other-than-standard agreements, see Appendix 3.

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**LIST OF CITIES, COUNTIES, TYPES OF TAX, EFFECTIVE DATES, AND ADDRESSES OF TAX OFFICES
WITH WHICH THE SECRETARY OF THE TREASURY HAS WITHHOLDING AGREEMENTS**

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
ALABAMA		
City of Bessemer June 22, 1992	Occupational License Fee	Bessemer Courthouse Revenue Department City of Bessemer 1800 3rd Avenue N. Bessemer, AL 35020-4999
City of Birmingham July 1, 1977	Occupational License Tax	License Administrator c/o Birmingham City Hall Birmingham, AL 35203
City of Gadsden October 30, 1990	Occupational License Fee	Revenue Department City of Gadsden P.O. Box 267 Gadsden, AL 35999-1101
Jefferson County January 12, 1988	Occupational Tax	Department of Revenue 100-A Courthouse 301 Court Street Birmingham, AL 35263-0069
Macon County November 20, 2000	Occupational Tax	Ala Tax Inc. P.O. Box 830725 Birmingham, AL 35283-7274
COLORADO		
Denver (<i>City and County</i>) May 15, 1980	Occupational Privilege Tax	Revenue and Sales Tax Section - Room 303 144 W. Colfax Avenue Denver, CO 80202
DELAWARE		
City of Wilmington July 1, 1977	Earned Income Tax	Division Manager Earned Income Tax Public Building, Room 279 Wilmington, DE 19899
KENTUCKY		
Boone County November 7, 1989 March 15, 2010	1) Occupational License Fee 2) General Occupational License Tax, and Health, Mental Retardation, and Aging Services Tax	Boone County License Inspector Finance Department P.O. Box 46 Burlington, KY 41005

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
City of Bowling Green March 4, 1994	Occupation Tax	Director, Finance and Data Processing City of Bowling Green P.O. Box 430 Bowling Green, KY 42102-0430
City of Covington July 1, 1977	City Earnings Tax	Director of Finance 301 Court Street, Room 205 Covington, KY 41011
City of Frankfort June 25, 1987	Occupation License Fee	Director of Finance P.O. Box 697 Frankfort, KY 40602
City of Florence February 11, 1988 January 14, 2009	1) City Payroll Tax 2) License Fee Tax	City of Florence P.O. Box 457 7431 U.S. Highway 42 Florence, KY 41042
City of Louisville September 3, 1980	Occupational Taxes	Secretary-Treasurer Commissioners of the Sinking Fund 617 W. Jefferson Street Louisville, KY 40202
City of Owensboro March 3, 1992	Occupational License Fee	Director of Finance P.O. Box 847 Owensboro, KY 42302
City of Richmond July 1, 1977	City License Fee	Director of Finance Box 68 Richmond, KY 40475
Jefferson County August 29, 1977	Occupation License Fee	Secretary-Treasurer Commissioners of the Sinking Fund 617 W. Jefferson Street Louisville, KY 40202
Kenton County June 2, 1981	Occupational License Tax	Administrative Assistant to the Fiscal Court 9th Floor City-County Building Covington, KY 41011
Lexington-Fayette July 1, 1977	Occupation License Fee	Director Division of Tax Collection Lexington-Fayette Urban County Government Municipal Building Lexington, KY 40507
Madison County October 5, 1987	Occupational License Tax	Amick & Helm CPAs 200 N. Third Street Richmond, KY 40475

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
McCracken County February 19, 1987	Occupational Privilege Tax	County Tax Administrator Courthouse Paducah, KY 42001
MICHIGAN		
Battle Creek July 1, 1977	City Income Tax	Income Tax Director P.O. Box 1657 24 Capital Ave., NE. Battle Creek, MI 49017
City of Detroit July 1, 1977	City Income Tax	Income Tax Director Income Tax Division Finance Department 512 City - County Building Detroit, MI 48226
City of Flint July 1, 1977	City Income Tax	Income Tax Administrator Treasury Division 1101 S. Saginaw Street Flint, MI 48502
City of Grand Rapids July 1, 1977	City Income Tax	Income Tax Administrator City Hall Grand Rapids, MI 49502
City of Lansing July 1, 1977	City Income Tax	Administrator City Income Tax 208 E. Michigan Avenue Lansing, MI 48933
City of Pontiac July 1, 1977	City Income Tax	Income Tax Administrator 450 Wide Track Drive E. Pontiac, MI 48058
City of Saginaw July 1, 1977	City Income Tax	Administrator Income Tax Division Saginaw, MI 48601
MISSOURI		
City of Kansas City July 1, 1977	Earnings and Profits Tax	Commissioner of Revenue City Hall – 2nd Floor Kansas City, MO 64106
St. Louis July 1, 1977	City Income Tax	Collector of Revenue City Hall St. Louis, MO 63103
NEW YORK		
City of New York July 1, 1977	Personal Income on Residents and Earnings Tax on Nonresidents	Director Finance Administration 139 Centre Street New York, NY 10013

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
OHIO		
City of Akron July 1, 1977	City Income Tax	Tax Commissioner Division of Taxation 7 W. Exchange Street Akron, OH 44308
City of Brecksville July 1, 1977	City Income Tax	Tax Administrator Regional Income Tax Agency 5805 Valley Belt Road Independence, OH 44131
City of Brook Park January 1, 2002	City Income Tax	Finance Director Finance Department 6161 Engle Road Brook Park, OH 44142
City of Canton July 1, 1977	City Income Tax	Income Tax Director City of Canton P.O. Box 8876 Canton, OH 44711
City of Cincinnati July 1, 1977	City Income Tax	Tax Commissioner Income Tax Bureau 420 Plum Street, 2nd Floor Cincinnati, OH 45202
City of Cleveland July 1, 1977	Municipal Income Tax	Tax Administrator Central Collection Agency 1701 Lakeside Avenue Cleveland, OH 44114
City of Columbus July 1, 1977	City Income Tax	Income Tax Division City Hall 90 W. Broad Street Columbus, OH 43215
City of Dayton July 1, 1977	City Income Tax	Superintendent of Taxation Division of Taxation 101 W. Third Street Dayton, OH 45401
City of Fairview Park July 2, 1992	Municipal Income Tax	Regional Income Tax Agency 10107 Brecksville Road Brecksville, OH 44141
City of Heath July 1, 1977	City Income Tax	Tax Commissioner Income Tax Bureau 1287 Hebron Road Heath, OH 43055

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
City of Kettering July 1, 1977	City Income Tax	Superintendent of Taxation Division of Taxation 101 W. Third Street Dayton, OH 45401
City of Mansfield July 1, 1977	City Income Tax	Income Tax Division City Building, Room 30 P.O. Box 577 Mansfield, OH 44901
City of Newark June 9, 1989	City Income Tax	Division of Income Tax 40 W. Main Street Newark, OH 43055
City of Oberlin July 1, 1977	City Income Tax	City Auditor 93 S. Main Street Oberlin, OH 44074
City of Sharonville July 1, 1977	City Income Tax	Tax Commissioner 10900 Reading Road Sharonville, OH 45241
City of Springfield July 1, 1977	Earned Income Tax	Income Tax Bureau City Building Springfield, OH 45501
City of Toledo July 1, 1977	City Income Tax	Commissioner of Taxation Division of Taxation 321 Superior Street Toledo, OH 43604
City of Whitehall July 1, 1977	City Income Tax	Tax Commissioner 360 S. Yearling Road Whitehall, OH 43213
City of Youngstown July 1, 1977	City Income Tax	Finance Department City Hall Youngstown, OH 44503
PENNSYLVANIA		
City of Erie July 1, 1977	1) City Income Tax 2) Occupation Privilege Tax	Income Tax Collector Deputy City Treasurer Municipal Building, Room 107 Erie, PA 16501
City of Harrisburg July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Executive Director Capital Area Tax Collection Bureau 2301-2303 N. Third Street Harrisburg, PA 17110

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
City of Lancaster July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Manager Lancaster County Tax Collection Bureau 230 East Orange Street Lancaster, PA 17602 Tax Manager Treasurer's Office 1 Marion Court Lancaster, PA 17604
City of Reading July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Administrator City of Reading Eighth and Washington Streets Reading, PA 19601
City of Scranton July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Collector of Taxes 200 Adams Avenue Scranton, PA 18503
City of Philadelphia July 1, 1977	City Wage Tax	Revenue Commissioner Department of Collections Municipal Service Building John F. Kennedy Blvd. Philadelphia, PA 19107
City of Pittsburgh July 1, 1977	1) Occupation Tax 2) Municipal Tax	Tax Supervisor Department of City Treasurer City-County Building 414 Grant Street Pittsburgh, PA 15219
City of Wilkes Barre July 1, 1977 October 2, 1985	1) Earned Income Tax 2) Occupation Privilege Tax	H.A. Berkheimer Associates Wilkes Barre, PA 18701
City of York January 5, 1988	Earned Income Tax	York Area Earned Income Tax Bureau 1415 North Duke Street P.O. Box 1627 York, PA 17405
Bethlehem Township June 22, 1992	Earned Income Tax	Earned Income Tax Division 2740 5th Street P.O. Box 3189 Bethlehem, PA 18017

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
<p>Caln Township April 26, 2005</p> <p>July 1, 1977</p>	<p>1) Earned Income Tax 2) Emergency and Municipal Services Tax</p> <p>3) Occupation Privilege Tax</p>	<p>Earned Income Tax Collector Central Tax Bureau of Pa., Inc. 205 Barley Sheaf Road Thorndale, PA 19372</p> <p>Tax Collector Caln Township Municipal Bldg. Municipal Drive Thorndale, PA 19372</p>
<p>Coolbaugh Township October 1, 1986</p>	<p>1) Earned Income Tax 2) Occupation Privilege Tax</p>	<p>H.A. Berkheimer Associates 50 N. Seventh Street Bangor, PA 18013</p>
<p>Fairview Township July 1, 1977</p>	<p>1) City Income Tax 2) Occupation Privilege Tax</p>	<p>The West Shore Tax Bureau P.O. Box 656 110 Fernwood Avenue Camp Hill, PA 17011</p>
<p>Greene Township April 1, 1983</p>	<p>Earned Income and Net Profits Tax</p>	<p>Executive Directory and Net Chambersburg Area Wage Profits Board 140 S. Fourth Street Chambersburg, PA 17201</p>
<p>Gregg Township January 27, 1994 November 20, 2012</p>	<p>1) Earned Income Tax 2) Local Services Tax</p>	<p>Gregg Township Board of Supervisors P.O. Box 215 Allenwood, PA 17810-0215</p>
<p>Hampden Township July 1, 1977</p>	<p>1) City Income Tax 2) Occupation Privilege Tax</p>	<p>The West Shore Tax Bureau P.O. Box 656 1110 Fernwood Avenue Camp Hill, PA 17011</p>
<p>Hanover Township December 2, 1985</p>	<p>1) Earned Income Tax 2) Occupation Privilege Tax</p>	<p>H.A. Berkheimer Associates 50 N. Seventh Street Bangor, PA 18013</p>
<p>Horsham Township December 20, 1985</p> <p>October 9, 1992</p>	<p>1) Occupation Privilege Tax</p> <p>2) Earned Income Tax</p>	<p>Tax Receiver Horsham Township 1025 Horsham Road Horsham, PA 19044</p> <p>Central Tax Bureau of Pennsylvania, Inc Stony Creek Office Center Building #3 151 West Marshall Street Norristown, PA 19401</p>

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
Kelly Township March 4, 1993	Earned Income Tax	Central Tax Bureau of PA 300 Mt. Lebanon Boulevard Pittsburgh, PA 15234
Marshall Township March 8, 1982	Occupation Privilege Tax	Tax Collector Marshall Township 5165 Wexford Run Road Wexford, PA 15090
North Middleton Township August 9, 1977 December 19, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Administrator Carlisle Area Tax Bureau 16 West Pomfret Street Carlisle, PA 17013
Plains Township July 1, 1977	1) Earned Income Tax 2) Occupation Privilege Tax	Don Wilkinson Agency Inc. 142 Welles Street Wilkes Barre, PA 18704-4949
South Lebanon Township September 8, 1980	1) Earned Income Tax 2) Occupational Privilege Tax	Township Manager South Lebanon Township Bldg. 1800 S. Fifth Avenue Lebanon, PA 17042
South Park Township September 8, 1980	Earned Income Tax	Pennsylvania Municipal Serv. Co. 6461 Library Road Library, PA 15129
Susquehanna Township September 11, 1992 August 16, 2007	1) Occupation Privilege Tax 2) Emergency and Municipal Services Tax	Middletown Area Tax Collection Bureau 55 West Water Street Middletown, PA 17057
Tinicum Township October 20, 2003	Earned Income Tax	Board of Commissioners 629 North Governor Printz Blvd. Essington, PA 19029
Tredyffrin Township August 31, 2011	Local Services Tax	Finance Director Tredyffrin Township 1100 Duportail Road Berwyn, PA 19312-1079
Warminster Township January 15, 1979 May 9, 1990	1) Occupation Privilege Tax 2) Earned Income Tax	Occupational Privilege Tax Department Warminster Township Building Henry & Gibson Avenues Warminster, PA 18974 Central Tax Bureau of Penna Inc. Stony Creek Office Center Building 3 151 W. Marshall Street Norristown, PA 19401

City or County Date of Agreement and Effective Date	Type of Tax	Tax Office
WEST VIRGINIA		
City of Charleston May 26, 2004	City Service Fee	City Collector City Hall P.O. Box 2749 Charleston, WV 25330
City of Huntington August 20, 2003	City Service Fee	Office of the City of Attorney P.O. Box 1659 Huntington, WV 25717
City of Parkersburg October 13, 2011	City Service User Fee	City Finance Director One Government Square P.O. Box 1627 Parkersburg, WV 26102

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LIST OF STATES, CITIES, AND COUNTIES WITH OTHER-THAN-STANDARD AGREEMENTS

The following list includes the variances from the Standard Agreement for each State, city, or county that has entered into an other-than-standard agreement:

- State of Hawaii
 - Add the following sentence to 31 CFR 215.7(a):
Notwithstanding the definition of the term “compensation” as defined in Section 215.2(d), the term “compensation” as used herein shall also include the cost-of-living allowance referred to in Section 207 of the Independent Offices Appropriations Act, 1949, as amended, 62 Stat. 194 and 1205.
- State of Oregon
 - Delete 31 CFR 215.10(a) from the Standard Agreement.

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PART 3 - PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS

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