

TAX RATES

Tax Year 2020	Tax Year 2019	Tax Year 2018	Tax Year 2017	Tax Year 2016	Tax Year 2015	Tax Year 2014
MUNICIPALITY	MUST FILE	TAX RATE	TAX CREDIT	CREDIT LIMIT		
ADA	YES	1.65%	100%	1.65%		
ALGER	YES	1.00%	100%	1.00%		
BARBERTON	YES	2.25%	100%	2.25%		
BRATENAHL	YES	2.00%	50%	1.00%		
BURTON	YES	1.00%	50%	0.50%		
CLAYTON	YES	1.50%	50%	0.75%		
CLEVELAND	YES	2.50%	100%	2.50%		
DRESDEN	YES	1.00%	50%	0.50%		
ELIDA	YES	0.75%	0%	0%		
FRAZEYSBURG	YES	1.00%	100%	1.00%		
GATES MILLS	YES	1.00%	50%	0.50%		
GENEVA ON THE LAKE	YES	1.50%	*	1.00%		
GERMANTOWN	YES	1.50%	60%	0.90%		
GRAND RAPIDS	YES	1.00%	50%	0.50%		
GRAND RIVER	YES	2.00%	100%	2.00%		
HAMILTON	YES	2.00%	100%	2.00%		
HIGHLAND HILLS	YES	2.50%	100%	2.50%		
LINNDALE	YES	2.00%	100%	2.00%		
MARBLE CLIFF	YES	2.00%	100%	2.00%		
MENTOR ON THE LAKE	YES	2.00%	100%	2.00%		
MONTPELIER	YES	1.60%	100%	1.60%		
MUNROE FALLS	YES	2.25%	100%	2.25%		
NEW CARLISLE	YES	1.50%	0%	0%		
NEW MADISON	YES	1.00%	100%	1.00%		
NEW MIAMI	YES	1.75%	100%	1.75%		
NEW PARIS	YES	1.00%	*****	0.50%		
NORTH BALTIMORE	YES	1.00%	0%	0%		
NORTH PERRY VILLAGE	YES	1.00%	100%	1.00%		
NORTH RANDALL	YES	2.75%	100%	2.75%		
NORTON	YES	2.00%	***	1.50%		
OAKWOOD (Paulding County)	YES	1.00%	100%	1.00%		
OBETZ	YES	2.50%	100%	2.50%		
ORWELL	YES	1.50%	100%	1.50%		
PARMA HEIGHTS	YES	3.00%	**	2.00%		
PAULDING	YES	1.00%	0%	0%		
PAULDING (effective 7/1/20)	YES	1.10%	0%	0%		

PHILLIPSBURG	YES	1.50%	*	1.00%
RIVERSIDE	YES	1.50%	100%	0.75%
ROCK CREEK	YES	1.00%	100%	1.00%
RUSHSYLVANIA	YES	1.00%	0%	0%
RUSSELLS POINT	YES	1.00%	0%	0%
SEVILLE	YES	1.00%	0%	0%
SHREVE	YES	1.00%	*****	0.50%
SOUTH RUSSELL	YES	1.25%	75%	0.94%
TIMBERLAKE	YES	1.00%	50%	0.50%
UNION	YES	1.50%	100%	1.50%
WARRENSVILLE HEIGHTS	YES	2.60%	50%	1.30%
WAYNESFIELD	YES	1.00%	100%	1.00%
WEST ALEXANDRIA	YES	1.00%	*****	0.50%
WEST MILTON	YES	1.50%	0%	0%

Joint Economic Development Districts / Zones and Revenue Sharing

These rates apply to companies located in these districts/zones or that have revenue sharing agreements with the City of Cleveland. If you are unsure whether your company should use one of these rates, please contact the Special Audit Division at CCA at (216)664-2070

JEDD & JEDZ	MUST FILE	TAX RATE	TAX CREDIT	CREDIT LIMIT
BUTLER CO ANNEX	YES	2.00%	--	--
CLAYTON-CLAYTON TWSW JEDD	YES	1.50%	--	--
HAMILTON-FAIRFIELD JEDD I	YES	2.00%	--	--
HAMILTON-FAIRFIELD JEDD II	YES	2.00%	--	--
HAMILTON-FAIRFIELD JEDD III	YES	2.00%	--	--
HIGHLAND HILLS JEDZ *****	YES	2.50%	--	--
NORTH BALTIMORE-HENRY TOWNSHIP JEDD	YES	1.00%	--	--
PRAIRIE OBETZ	YES	2.50%	--	--
WARRENSVILLE HTS JEDZ	YES	2.60%	--	--

REVENUE SHARING	MUST FILE	TAX RATE	TAX CREDIT	CREDIT LIMIT
GATEWAY OR OTHER SPECIFIC COMPANY	YES	2.50%	--	--
IX CENTER	YES	2.50%	--	--
EMERALD PARK	YES	2.50%	--	--
SHAKER SQUARE	YES	2.50%	--	--

* Residence credit is limited to a maximum credit of one percent when work is outside residence city.

** Residence credit is limited to a maximum credit of two percent when work is outside residence city.

*** Residence credit is limited to a maximum credit of one and one half percent when work is outside residence city.

**** Highland Hills JEDZ withholding must be split based on the new employees at the site.

***** Residence credit is limited to a maximum credit of one half of one percent when work is outside residence city.