



CITY OF PICKERINGTON  
INCOME TAX DEPARTMENT  
100 LOCKVILLE ROAD  
PICKERINGTON, OHIO 43147-1321  
PHONE (614) 837-4116  
FAX (614) 833-2201  
WEBSITE: [CI.PICKERINGTON.OH.US](http://CI.PICKERINGTON.OH.US)

**Forms EQR (Monthly and Quarterly Statement)**

**Form PW3 (Annual Reconciliation)**

## **2026 EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS**

### **ACCOUNT NUMBER**

**NOTE:** Quarterly payments due the last day of the following month. Monthly payments due the 15th day of the following month. Semi-monthly payments are due within three (3) business days after the 15th and last day of each month.

Monthly payments are required if liability is \$100 or more per month. Semi-monthly payments are required if the liability is \$1,000 or more per month.

# MUNICIPAL QUALIFYING WAGES FOR WITHHOLDING

Effective Date: January 1, 2004 – Ohio Revised Code Sec. 718.03

## MEDICARE WAGES

An employer is required to withhold only on “qualifying wages,” which are wages as defined in Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of the Form W-2.

**Medicare Exempt Employees** – are subject to the requirements for “qualifying wages” in the Medicare Wage Box of the Form W-2 even though that box will remain blank.

**Cafeteria Plans** – IRC Section 125 wages are not included in the definition of Medicare wages and do not need to be deducted from the Medicare Wage Box.

**401(k), 457 and Supplemental Unemployment Compensation Benefits**  
– These items should all be included in the Medicare Wage Box and are subject to withholding requirements.

**Note:** *As an employer, if the Medicare Wage Box is not the largest wage figure on the W-2 form, a written explanation will be required.*

## EMPLOYER WITHHOLDING INSTRUCTIONS

Any changes or adjustments must be noted on back of EQR Form.

It is required that on or before the last day of the month following the close of the calendar quarter, the taxes withheld in the previous quarter be paid and Form EQR filed with the City of Pickerington. However, if you choose to remit monthly, extra forms are provided and must be returned to the Pickerington Income Tax Department by the 15th day of the following month. Employers who conduct business in the city or courtesy withhold Pickerington City tax will be required to remit monthly if the tax liability is \$100 a month or more. Semi-monthly payments are required if the liability is \$1,000 or more per month. Such payment shall be made to the Administrator within fifteen calendar days after the close of each calendar month.

On each form you submit, enter the period ending date that this form covers and your business name and address.

### Form EQR Instructions

**WHO MUST FILE** – Each employer within, or doing business within, the City of Pickerington who employs one or more persons 18 years of age or older is required to withhold income tax at the rate of 1% from all compensation paid employees at the time or times such compensation is paid and to file form EQR and remit such tax to the Pickerington Income Tax Department.

**COURTESY WITHHOLDING** – A courtesy withholding rate of ½% may be withheld from the gross compensation of employees who are residents of the City of Pickerington and who pay tax to their city of employment. Street listing is available on the city website to aid in verifying residency.

1. Enter the amount of tax withheld on income earned in Pickerington. (1%) Rate) on line 1. This includes wages, salaries, bonus and commissions.
2. Enter the amount of any courtesy tax withheld on income not earned in Pickerington on line 2.
3. Enter any adjustment on line 3. All entries must be explained on the back of the form.
4. Enter the total amount of tax due for this period on line 4. This amount must be paid in full.

### Penalty and Interest

Returns postmarked after the due date or received without payment are subject to penalty and interest charges as listed.

**2026 FORM EQR – CITY OF PICKERINGTON**

1. Tax withheld on income earned in Pickerington, (1% rate).....	1.	\$
2. Residence tax withheld. ....	2.	\$
3. Adjustments (explain in full on back of form). ....	3.	\$
4. Balance Due with this Form. Pay this amount in FULL.....	4.	\$
5. Late Payment Interest charges 0.75% per month from the due date..	5.	\$
6. Late Payment Penalty charge is 50% of unpaid balance .....	6.	\$
<b>Total Payment</b> .....		\$

ACCOUNT #:

NAME:

**FOR PERIOD NO.** \_\_\_\_\_

**ENDING** \_\_\_\_\_

QUARTERLY PAYMENTS DUE THE LAST  
DAY OF THE FOLLOWING MONTH.

MONTHLY PAYMENTS DUE THE 15TH DAY  
OF THE FOLLOWING MONTH.

SEMI-MONTHLY PAYMENTS DUE WITHIN THREE (3) BUSINESS  
DAYS AFTER THE 15TH AND THE LAST DAY OF EACH MONTH.

I HAVE EXAMINED THIS RETURN AND TO THE BEST  
OF MY KNOWLEDGE, IT IS CORRECT.

SIGNATURE \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_

PRINT TITLE \_\_\_\_\_

FEDERAL ID NO. \_\_\_\_\_

PHONE NO. (\_\_\_\_\_) \_\_\_\_\_

THIS RETURN MUST BE RECEIVED ON OR BEFORE  
THE DUE DATE SHOWN BELOW.  
MAKE CHECK PAYABLE TO: **CITY OF PICKERINGTON**

**MAIL TO:**  
**CITY OF PICKERINGTON**  
**INCOME TAX DEPARTMENT**  
**100 LOCKVILLE ROAD**  
**PICKERINGTON, OHIO 43147-1321**  
**(614) 837-4116**

## INSTRUCTION FOR FORM PW3

**WHEN TO FILE** – Employers who withheld City of Pickerington Municipal Tax from employees are required to file Form PW3 which serves as the transmittal statement for the Form W-2 which is required by the City of Pickerington Income Tax Division.

**WHERE TO FILE** – Employers are required to file this return with the Income Tax Department, City of Pickerington, Ohio 43147-1321, by February 28th. Late fee of \$25.00 may be assessed for noncompliance.

**RECONCILIATION** – Provide a reconciliation showing how you arrived at the totals shown on line 5 on this form. Amount remitted must agree with W2 totals of Pickerington tax withheld. If underpaid, remittance is due. If overpaid, indicate refund or carryover.

**MAILING** – All forms and packages mailed are required to be sent First Class Mail. Large packages may be sent via UPS or delivered to the Income Tax Department at 100 Lockville Road, Pickerington, Ohio 43147-1321.

FORM PW3 is tailored after the federal Form S-W3 which should be familiar to all employers. However, should you have questions or desire additional information, please contact our office.

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# CITY OF PICKERINGTON

## ANNUAL RECONCILIATION RETURN

SUBMIT BY THE LAST DAY OF FEBRUARY. W-2S MUST BE ATTACHED  
FOR TAX YEAR ENDING \_\_\_\_\_

**MAIL TO: CITY OF PICKERINGTON  
INCOME TAX DEPARTMENT  
100 LOCKVILLE ROAD  
PICKERINGTON, OHIO 43147**

**PHONE (614) 837-4116**

**FAX (614) 833-2201**

**PAYMENT ENCLOSED** ☐

**REFUND REQUESTED** ☐

ACCOUNT #  
NAME:

FEIN:

**FORM PW3**

☐ Check here if employer paying taxes in  
lieu of withholding – No W-2's necessary

### PAYMENTS SUBMITTED

\$ JANUARY	\$ JULY
\$ FEBRUARY	\$ AUGUST
\$ MARCH	\$ SEPTEMBER
\$ 1ST QUARTER	\$ 3RD QUARTER
\$ APRIL	\$ OCTOBER
\$ MAY	\$ NOVEMBER
\$ JUNE	\$ DECEMBER
\$ 2ND QUARTER	\$ 4TH QUARTER

### ALL LINES MUST BE COMPLETED

1. TOTAL # OF  
PICKERINGTON  
W-2'S ..... \_\_\_\_\_
2. PICKERINGTON  
WAGES SUBJECT  
TO WITHHOLDING  
TAX .....\$ \_\_\_\_\_
3. AMOUNT OF  
PICKERINGTON  
TAX WITHHELD .....\$ \_\_\_\_\_
4. AMOUNT OF  
COURTESY TAX  
WITHHELD .....\$ \_\_\_\_\_
5. TOTAL  
PICKERINGTON  
TAX PAID .....\$ \_\_\_\_\_

I hereby certify that the information and statements contained herein are true and correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print name \_\_\_\_\_ Title \_\_\_\_\_

Phone no. \_\_\_\_\_

## WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____

## WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
or 3rd qtr	10/31	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____
or 4th qtr	1/31	_____	_____	_____