

**VILLAGE OF VERSAILLES**  
**DEPARTMENT OF TAXATION**

**PHONE: 937-526-4191**

**PO BOX 288**

**Versailles, OH 45380**

**WITHHOLDING VILLAGE INCOME TAX**

1. Each employer within the Village of Versailles, Ohio who employs one or more persons, is required to withhold the tax of one and one-half percent (1½%) from all compensation paid to employees at the time such compensation is paid, and pay the amount withheld to the Versailles Department of Taxation, P.O. Box 288, Versailles, OH 45380, in accordance with the following instructions:
  - A. Returns and payments shall be made on a calendar quarterly basis and are due on or before the 15<sup>th</sup> day of the month following each calendar quarter.
  - B. If the tax liability is over One Thousand Dollars (\$1,000.00) for a month, then the tax must be paid monthly. Payments are due on or before the 15<sup>th</sup> day of the month following the month the tax was withheld.
  - C. Delinquent withholding payments shall be liable to a penalty of 5% or \$25.00 per month, whichever is greater. Interest will be charged at 1% per month.
  - D. The failure of any employer to receive or procure for VW-1 shall not excuse him or her from making this return or from paying the tax.