

**TAX RATE SCHEDULE  
CCA MEMBER MUNICIPALITIES**

MUNICIPALITY	MUST FILE	2019			2020	
		WORK RATE	RESIDENCE CREDIT	CREDIT LIMIT	WORK RATE	RESIDENCE CREDIT
Ada		1.65%	100%	1.65	1.65%	100%
Alger		1%	100%	1	1%	100%
Barberton		2.25%	100%	2.25	2.25%	100%
Bratenahl (a)		1.79%	50%	.90	2%	50%
Burton		1%	50%	.50	1%	50%
Clayton		1.5%	50%	.75	1.5%	50%
Cleveland		2.5%	100%	2.5	2.5%	100%
Dresden		1%	50%	.50	1%	50%
Elida		.75%	0%	0	.75%	0%
Fazeysburg		1%	100%	1	1%	100%
Gates Mills		1%	50%	.50	1%	50%
Geneva-on-the-Lake		1.5%	***	1	1.5%	***
Germantown (b)		1.5%	60%	.90	1.5%	60%
Grand Rapids		1%	50%	.50	1%	50%
Grand River		2%	100%	2	2%	100%
Hamilton		2%	100%	2	2%	100%
Highland Hills		2.5%	100%	2.5	2.5%	100%
Linndale		2%	100%	2	2%	100%
Marble Cliff		2%	100%	2	2%	100%
Mentor-on-the-Lake		2%	100%	2	2%	100%
Montpelier		1.6%	100%	1.6	1.6%	100%
Munroe Falls		2.25%	100%	2.25	2.25%	100%
New Carlisle		1.5%	0%	0	1.5%	0%
New Madison		1%	100%	1	1%	100%
New Miami		1.75%	100%	1.75	1.75%	100%
New Paris		1%	*	.50	1%	*
North Baltimore		1%	0%	0	1%	0%
North Perry Village		1%	100%	1	1%	100%
North Randall		2.75%	100%	2.75	2.75%	100%
Norton		2%	****	1.5	2%	****
Oakwood (Paulding County)		1%	100%	1	1%	100%
Obetz		2.5%	100%	2.5	2.5%	100%
Orwell		1.5%	100%	1.5	1.5%	100%
Parma Heights		3%	*****	2	3%	*****
Paulding		1%	0%	0	1%	0%
Phillipsburg		1.5%	***	1	1.5%	***
Riverside		1.5%	*****	.75	1.5%	*****
Rock Creek		1%	100%	1	1%	100%
Rushsylvania		1%	0%	0	1%	0%
Russells Point		1%	0%	0	1%	0%
Seville		1%	0%	0	1%	0%
Shreve		1%	*	.50	1%	*
South Russell		1.25%	**	.94	1.25%	**
Timberlake		1%	50%	.50	1%	50%
Union (c)		1%	100%	1	1.5%	100%
Warrensville Heights		2.6%	50%	1.3	2.6%	50%
Waynesfield		1%	100%	1	1%	100%
West Alexandria		1%	*	.50	1%	*
West Milton		1.5%	0%	0	1.5%	0%

- \* Residence credits are limited to one half of one percent when work is outside residence city.
- \*\* Residence credits are limited to 75% of the City/Village tax rate when work is outside residence city.
- \*\*\* Residence credits are limited to one percent when work is outside residence city.
- \*\*\*\* Residence credits are limited to one and one half percent when work is outside residence city.
- \*\*\*\*\* Residence credits are limited to two percent when work is outside residence city.
- \*\*\*\*\* Residence credits are limited to 50% of the City/Village tax rate when work is outside residence city.

- (a) Bratenahl changed the tax rate from 1.5% to 2% effective 6/1/2019.
- (b) Germantown changed the tax rate from 1.25% to 1.5% effective 1/1/19.
- (c) Union changed the tax rate from 1% to 1.5% effective 1/1/20.