



Department of
Taxation

Joseph W. Testa, Tax Commissioner

Date: August 22, 2013

Employer Withholding Tables Revised - Effective September 1, 2013

This is to advise employers that the Ohio Department of Taxation has issued new employer withholding tables to be used for payrolls that end on or after September 1, 2013.

The new tables take into consideration the income tax rate reductions that went into effect when Amended Substitute House Bill 59 was signed into law. The tables reflect a 9% reduction in the withholding rates previously in effect for 2013, to conform with the 8.5% and 0.5% decrease in individual income tax rates in effect for taxable years 2013 and 2014, respectively. The new tables are to be used for the remainder of the 2013 calendar year and for all of 2014.

The new withholding tables are posted on the Employer Withholding Tax Web page, which can be accessed by clicking [here](#). The tables include the percentage method for calculating withholding as well as daily, weekly, biweekly, semimonthly and monthly tables.

If you have any questions regarding the new withholding tables, please contact us at 1-800-304-3211 and select option number 3 (three) or e-mail your question to us via our home page at www.tax.ohio.gov.