



Department of
Taxation

Joseph W. Testa, Tax Commissioner

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Employer Withholding Tables - Revised Beginning July 1, 2014

This alert 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 July 1, 2014.

The new tables take into consideration the income tax rate reductions that went into effect when House Bill 483 was recently signed into law. The 1% reduction previously scheduled to go into effect on January 1, 2015 is now in effect for 2014. Accordingly, the tables reflect a 1% reduction in the withholding rates that were previously in effect on September 1, 2013. This reduction is to conform with the 10% decrease in individual income tax rates from those that were in effect for taxable year 2012. The new tables are to be used for the remainder of the 2014 calendar year and for all of 2015.

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 or e-mail your question to us via our home page at www.tax.ohio.gov.