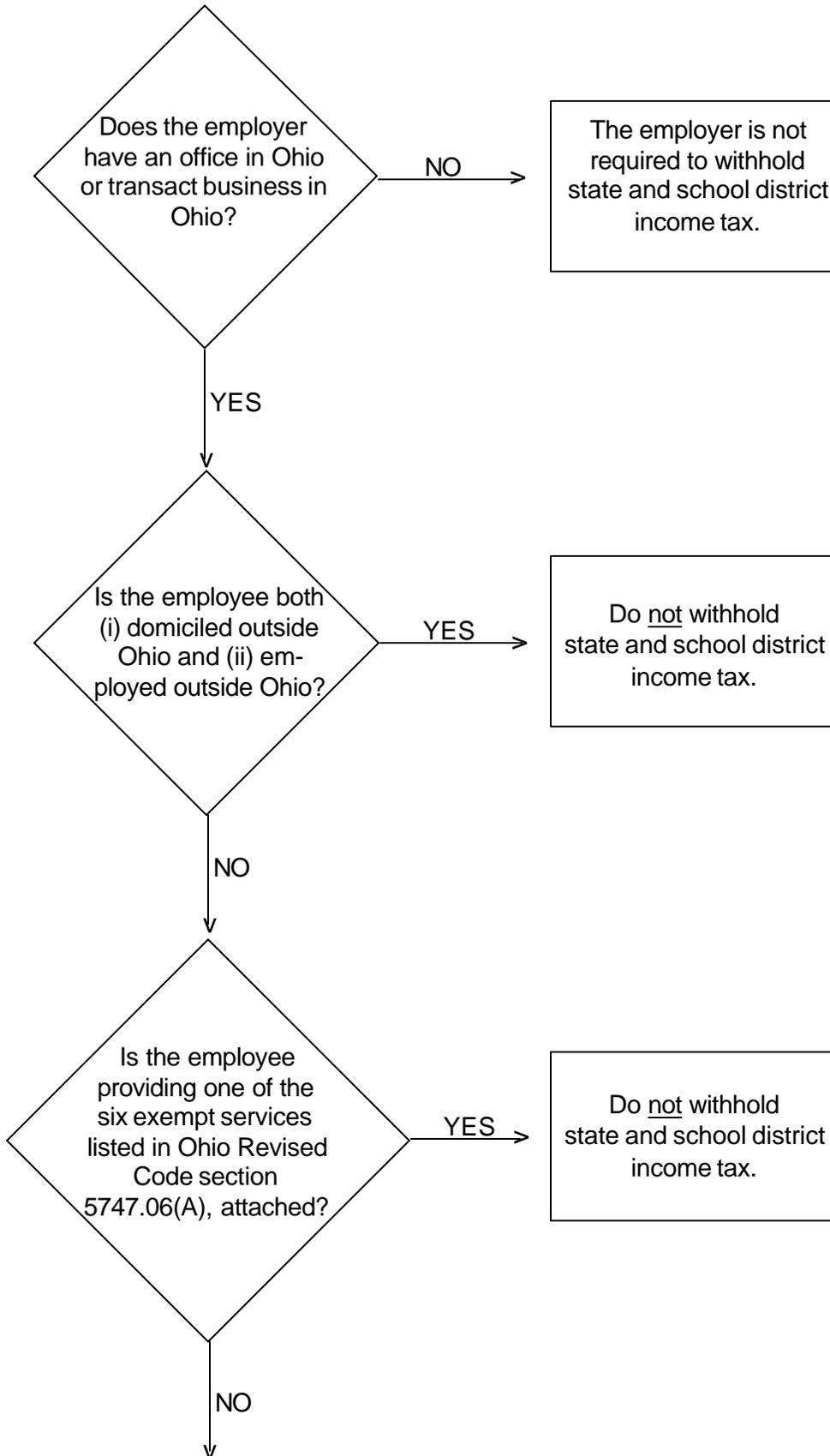
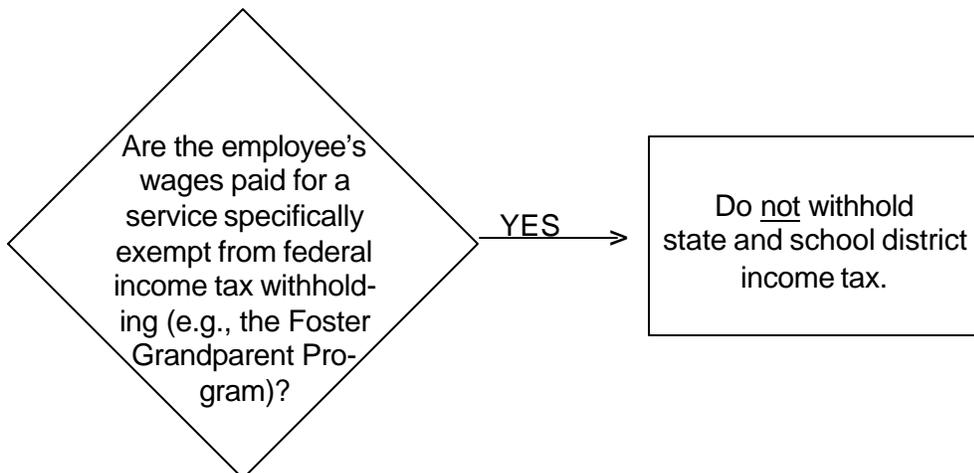


**Ohio State and School District Withholding Decision Chart
Wages Paid**

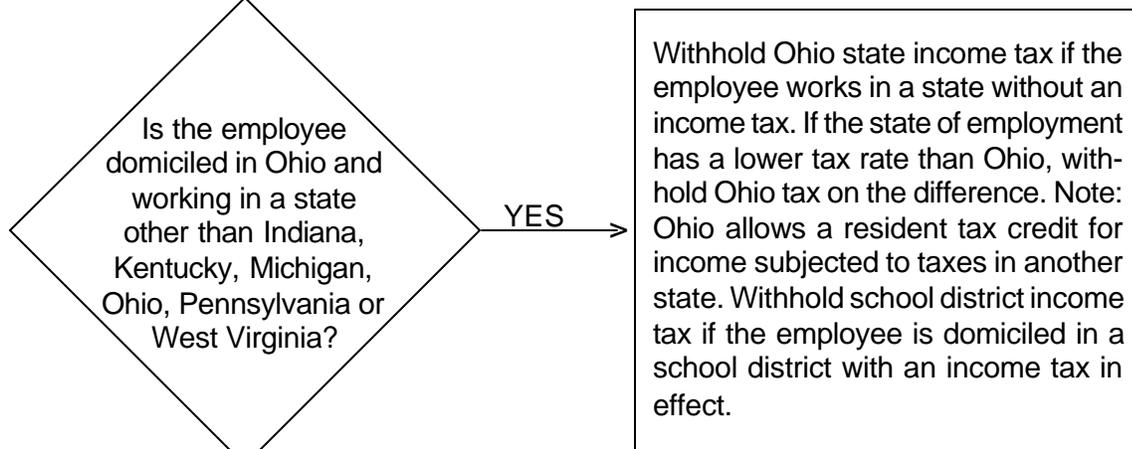
Source: Ohio Revised Code section 5747.06





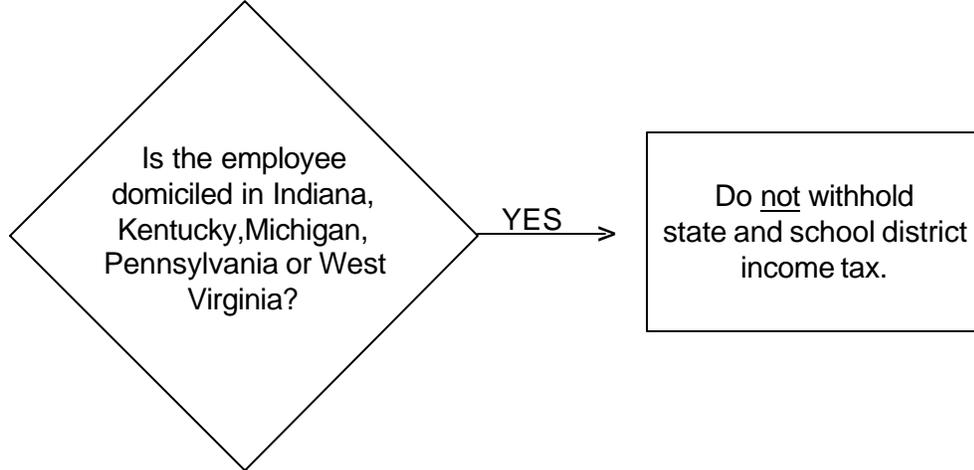
Do not withhold state and school district income tax.

NO



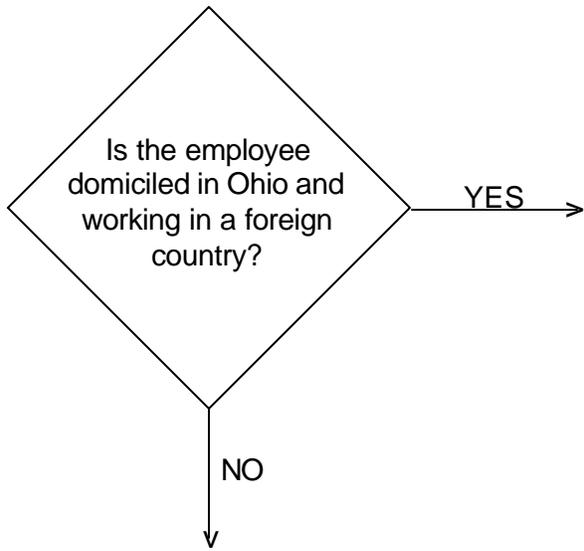
Withhold Ohio state income tax if the employee works in a state without an income tax. If the state of employment has a lower tax rate than Ohio, withhold Ohio tax on the difference. Note: Ohio allows a resident tax credit for income subjected to taxes in another state. Withhold school district income tax if the employee is domiciled in a school district with an income tax in effect.

NO



Do not withhold state and school district income tax.

NO



All or part of the employee's wages may be exempt from withholding. Please see IRS Publication # 15 (Circular E) for more information. Withhold Ohio state and school district income tax on the portion of income not deemed to be exempt.

Withhold state and school district income tax.