

## Ohio Employer Withholding Tax General Guidelines

### Who Must Register

All employers maintaining an office or transacting business in Ohio and required to withhold federal income tax must register by one of these three ways:

**By Internet:** Register online through the Ohio Business Gateway (OBG) at [www.ohio.gov/biz](http://www.ohio.gov/biz) and follow the instructions for Ohio Taxation – New Account Registration; OR

**By Telephone:** Call 1-866-405-4069, listen for the message and then press 2 to connect with an agent; OR

**By Paper:** Complete Ohio Form IT 1, Application for Registration as an Ohio Withholding Agent, and mail it to the address shown on the form or fax it to us at (514) 387-2165.

An Ohio withholding account number will be assigned to new withholding agents after registration. All forms and correspondence must reflect this account number.

The information required for registration includes:

1. Federal employer identification number;
2. Type of business and business code;
3. Date payroll anticipated;
4. Name;
5. Trade name, if any;
6. Business address and/or mailing address;
7. Ohio liquor permit number (if applicable); AND
8. Name(s) and title(s) of the individual(s) responsible for filing returns and making payment of Ohio withholding tax.

All employers liable for withholding Ohio income tax must register within 15 days of the date that such liability begins.

### Who Must Withhold

Every employer maintaining an office or transacting business within the state of Ohio and making payment of any compensation to an employee, whether a resident or nonresident, must withhold Ohio income tax.

Withholding is not required if the compensation is paid for or to:

1. Agricultural labor as defined in Division C of Section 3121 of Title 29 of the United States Code;
2. Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
3. Service performed in any calendar quarter by an employee unless the cash remuneration paid for such service is \$300 or more and such service is performed by an individual who is regularly employed by such employer to perform such service;
4. Services performed for a foreign government or international organization;
5. Services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution or when performed by such individual under the age of 18 under an arrangement where newspapers or magazines are to be sold by him at a fixed price, his compensation being based on the retention of the excess of such price over the amount at which newspapers or magazines are charged to him;

6. Services not in the course of the employer's trade or business to the extent paid in any medium other than cash;
7. Residents of Michigan, Indiana, Kentucky, West Virginia, and Pennsylvania, due to reciprocal agreements with Ohio.

### Who Is an Employee for Withholding Purposes

Every individual who performs services subject to either the control and/or will of an employer, whether as to what shall be done and/or how it shall be done, is an employee for purposes of Ohio income tax. It does not matter that the employer permits the employee considerable discretion and freedom of action, so long as the employer has the legal right to control either the method and/or result of the services.

All employees, except residents of Michigan, Indiana, Kentucky, West Virginia and Pennsylvania, who work in and/or perform personal services in Ohio are subject to withholding of Ohio income tax to the extent of compensation paid for their services in Ohio.

### Reports and Forms That Must Be Filed

**Ohio Withholding Exemption Certificate:** Each employee must complete an Ohio Form IT-4, Employee's Withholding Exemption Certificate, or the employer shall withhold tax from the employee's compensation without exemption.

**Ohio Withholding Tax Returns:** Effective Jan. 1, 2015, in accordance with Ohio Administrative Code rule 5703-7-19, employers are required to file state and school district income tax withholding returns and make payment of the withheld taxes through the OBG.

Employers subject to withholding must make payments in the amounts required to be withheld. The withholding tax forms that you file are based on your filing frequency. Monthly and quarterly filers remit state income tax withholding payments on OBGs using Ohio Form IT 501. Employers who have been approved under the opt out provision to file paper state income tax withholding returns, remit withholding tax payments using Ohio Form IT 501, mailed to the Ohio Department of Taxation with remittance made payable to the Ohio Treasurer of State. Partial-weekly filers are required to pay withheld taxes by EFT and do not file or send in form IT 501.

**Filing Frequency:** An employer's filing and payment frequency for state income tax withholding is determined each calendar year by the combined amount of state and school district taxes that were withheld or required to be withheld during the 12-month period ending June 30 of the preceding calendar year (i.e., the "look-back" period).

**Quarterly** payments must be remitted with Ohio Form IT 501 on OBG, by the last day of the month following the end of each calendar quarter, if the combined amount of taxes that were withheld or required to be withheld was \$2,000 or less during the look-back period. Employers who registered on or after July 1 of the preceding calendar year will also remit quarterly, unless modified otherwise.

**Monthly** payments must be remitted with Ohio Form IT 501 on OBG within 15 days following the end of each month, if the combined amount of taxes that were withheld or required to be withheld was greater than \$2,000 but less than \$54,000 during the look-back period.

# Ohio Employer Withholding Guide

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