

Ohio Wage and Tax Facts 2025

MINIMUM WAGE

If annual gross sales are \$394,000 or more:

Minimum Wage:	\$ 10.70
Minimum Cash Wage:	\$ 5.35
(Tipped Employee)	
Maximum Tip Credit:	\$ 5.35
Effective: 1/1/25	

If annual gross sales are less than \$394,000:

Minimum Wage:	\$ 7.25
Minimum Cash Wage:	\$ 2.13
(Tipped Employee)	
Maximum Tip Credit:	\$ 5.12
Effective: 1/1/24	

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	3.50%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$ 9,000
Employee Deduction:	None
Employer Tax Rates:	0.4 - 10.1%
Standard New Employer Rate:	2.70%
Voluntary Contribution Permitted:	Yes

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

Please contact your payroll specialist for details.

RECIPROCITY RULES

Indiana, Kentucky, Michigan,
Pennsylvania, West Virginia

WORKERS' COMPENSATION

State run program
<https://info.bwc.ohio.gov/>

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

Dept of Taxation: www.tax.ohio.gov
Dept of Job & Family Services:
<http://jfs.ohio.gov/ouc/uctax/index.stm>
New Hire Reporting:
<https://newhire-reporting.com/OH-Newhire/default.aspx>