

# Ohio Wage and Tax Facts 2021

## MINIMUM WAGE

### If annual gross sales are \$319,000 or more:

Minimum Wage:	\$ 8.80
Minimum Cash Wage:	\$ 4.40
(Tipped Employee)	
Maximum Tip Credit:	\$ 4.40
Effective: 1/1/21	

### If annual gross sales are less than \$319,000:

Minimum Wage:	\$ 7.25
Minimum Cash Wage:	\$ 2.13
(Tipped Employee)	
Maximum Tip Credit:	\$ 5.12
Effective: 1/1/19	

## 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:	0.3 - 9.3%
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  
<http://www.ohiobwc.com/employer/default.asp>

## STAFFING SERVICES SUBJECT TO SALES TAX

Temp/Perm  
[http://www.tax.ohio.gov/sales\\_and\\_use.aspx](http://www.tax.ohio.gov/sales_and_use.aspx)

## AGENCY WEBSITES

Dept of Taxation: [www.tax.ohio.gov](http://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>