

# Ohio Wage and Tax Facts

## 2023

### MINIMUM WAGE

#### **If annual gross sales are \$372,000 or more:**

Minimum Wage:	\$ 10.10
Minimum Cash Wage:	\$ 5.05
(Tipped Employee)	
Maximum Tip Credit:	\$ 5.05
Effective: 1/1/23	

#### **If annual gross sales are less than \$372,000:**

Minimum Wage:	\$ 7.25
Minimum Cash Wage:	\$ 2.13
(Tipped Employee)	
Maximum Tip Credit:	\$ 5.12
Effective: 1/1/22	

### 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 - 9.8%
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](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>