



Ohio Revised Code

Section 4141.321 Federal income tax deducted or withheld.

Effective: March 31, 2021

Legislation: Senate Bill 18

(A) The director of job and family services shall inform an individual who files an application for determination of benefit rights of all of the following at the time the individual files the application:

(1) Unemployment compensation is subject to federal and state income taxes;

(2) Requirements exist pertaining to estimated tax payments;

(3) An individual may elect to have federal and state income taxes deducted and withheld from the unemployment compensation benefits payable to that individual in the amounts required under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1 et seq. and section 5747.065 of the Revised Code;

(4) An individual may change the withholding status the individual has previously elected once during the individual's benefit year.

(B) If the individual makes the election under division (A)(3) of this section, the director shall deduct and withhold from unemployment compensation benefits payable to an individual federal income tax in the amount specified in the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1 et seq., and state income tax as required under section 5747.065 of the Revised Code.

(C) In deducting federal income tax under division (B) of this section, the director shall comply with the procedures specified by the United States department of labor and the internal revenue service that pertain to the deducting and withholding of income tax. The director shall adopt rules establishing priorities for the deduction and withholding of federal income tax amounts under division (B) of this section.

(D) Federal income tax deducted and withheld pursuant to division (B) of this section shall remain in the unemployment compensation fund until transferred to the internal revenue service as a payment



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of income tax.
