



Ohio Administrative Code Rule 4101:9-4-07 Permissible payroll deductions.

Effective: November 1, 2024

(A) The following deductions from wages may be made without application to and approval of commerce:

- (1) Any deduction from wages required by federal, state, or local law;
- (2) Any deduction of amounts required by court order, process, or judgment to be paid to another unless collusion or collaboration exists between the employer and the employee for whose benefit the deduction is made; and
- (3) Any deduction that constitutes a contribution by the employee to funds, plans, or programs established by the employer or representatives of employees, or both, for the purpose of providing either from principal or income, or both, medical or hospital care, pensions or annuities on retirement, death benefits, compensation for injuries in addition to that required by Chapters 4121. and 4123. of the Revised Code, compensation for illness; accidents; sickness; or disability, or for insurance to provide any of the foregoing, or unemployment benefits in addition to those required by Chapter 4141. of the Revised Code or vacation pay.

(B) The following deductions from wages may be made only if, prior to commencement of work by the employee on any project, employers procure and maintain, in writing, proof of voluntary deductions signed by the employee:

- (1) Savings accounts or similar savings plans for the benefit of employees, their families, and dependents;
- (2) Any deduction constituting a contribution toward the purchase of United States defense stamps or savings bonds;
- (3) Any deduction enabling the employee to repay loans to or purchase shares in credit unions



organized and operated in accordance with federal and state credit union statutes;

(4) Any deduction for the making of contributions to governmental or quasi-governmental agencies;

(5) Any deduction for the making of contributions to legitimate charitable institutions;

(6) Any deductions to pay regular union initiation fees and membership dues, not including fines or special assessments, provided that a collective bargaining agreement between the employer and representatives of its employees permits such deductions and such deductions are not otherwise prohibited by law; and

(7) Any deduction for the making of contributions to a state or federal political action committee.

(C) Any deduction from wages not specifically permitted in paragraphs (A) and (B) of this rule shall be permitted only upon approval of the public authority and the director and must meet the following criteria:

(1) The deduction is not otherwise prohibited by law;

(2) The employer does not make a profit or benefit directly or indirectly from the deduction in any form, including, but not limited to, commissions or dividends;

(3) The deduction is either voluntarily consented to by the employee in writing, prior to the period in which the work is to be done, where such prior consent is not a condition for obtaining or continuing employment, or is provided for in a bona fide collective bargaining agreement between the employer and representatives of its employees; and

(4) The deduction serves the convenience and interest of the employee, his family, or beneficiaries.

(D) Failure to provide evidence of voluntary deductions pursuant to paragraphs (B) and (C) of this rule constitutes a violation of section 4115.07 of the Revised Code.

(E) Failure to obtain the approval of the public authority and director for any deduction taken



pursuant to paragraph (C) of this rule constitutes a violation of section 4115.07 of the Revised Code.

(F) An employer withholding a permissible payroll deduction pursuant to paragraph (A), (B), or (C) of this rule shall maintain complete records of the wages withheld, including any and all receipts for donations, contributions, fees, and dues paid on behalf of the employee, from the deductions withheld by the employer.

(G) Failure to comply with paragraph (F) of this rule constitutes a violation of section 4115.07 of the Revised Code.

(H) Any records required to be maintained by this rule shall be made available to the public authority and commerce upon request.