



## Ohio Administrative Code Rule 5120-3-09 Distribution of earnings.

Effective: [March 18, 2024](#)

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Inmates in a work program are subject to the distribution of their earnings as follows:

(A) Up to twenty per cent of gross earnings may be withheld to pay applicable self-employment income taxes. Earnings withheld but not utilized will be returned to the inmate subject to the provisions of this rule.

(B) Net earnings are gross earnings less withholdings pursuant to paragraph (A) of this rule.

(C) Up to twenty-five per cent of net earnings may be provided to the verified dependents of the inmate.

(D) Up to twenty-five per cent of net earnings may be used for restitution to the victim(s) of the inmate's offense(s), if the inmate voluntarily requests or is under court order to make restitution or to the reparations fund.

(E) Pursuant to an adopted department policy, up to twenty-five per cent of net earnings may be used to reimburse the state for room and board and for the expense of providing employment to the inmate. Reimbursement to the state will be at the average per diem cost of all institutions of the department or twenty-five per cent of net earnings, whichever is less. "Per diem cost" is the average daily cost for the preceding fiscal year as calculated by the division of business administration each September first.

(F) Not less than twenty-five per cent of net earnings will be deposited to the personal account of the inmate.

(G) The department is authorized to establish a non-interest bearing savings account for each inmate. Monthly net earnings after deductions pursuant to paragraphs (B) to (E) of this rule deposited to the personal account of the inmate in excess of two-hundred dollars will be placed into



the savings account for the benefit of the inmate. Funds from the savings account may be used to satisfy applicable taxes if necessary. Earnings withheld pursuant to paragraph (A) of this rule and not used will be deposited to the savings account. The balance in the savings account will be paid to the inmate upon release, or to the person authorized to claim the inmate's property in the event of death, and will be in lieu of the release payment specified in rule 5120-3-08 of the Administrative Code. Inmates serving a sentence of a minimum of twenty-five years to life without parole may make a request for savings disbursement to the managing officer.

(H) Upon approval from the managing officer or designee, inmates may be permitted to request withdrawals from their savings account in the following limited circumstances. However, no such withdrawals may be permitted to reduce the balance of a savings account to a zero balance:

(1) To satisfy governmental fines and debts.

(2) No more than twice per calendar year to a verified minor dependent on the inmate's approved visitor list.