



Ohio Revised Code

Section 4141.321 Federal income tax deducted or withheld.

Effective: July 1, 2000

Legislation: House Bill 471 - 123rd General Assembly

(A) The director of job and family services shall inform an individual who files an application for determination of benefit rights on and after January 1, 1997, of all of the following at the time the individual files the application:

(1) Unemployment compensation is subject to federal income tax;

(2) Requirements exist pertaining to estimated tax payments;

(3) An individual may elect to have federal income tax deducted and withheld from the unemployment compensation benefits payable to that individual in the amount specified in the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1 et seq.;

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

(B) The director shall deduct and withhold from unemployment compensation benefits payable to an individual after December 31, 1996, 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., if the individual informs the director that the individual elects to have the director make the deduction.

(C) In making the deduction specified in 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 amounts under division (B) of this section.

(D) Amounts 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 of



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income tax.
