



Ohio Revised Code

Section 5747.065 Income tax withholding from unemployment compensation benefits.

Effective: March 31, 2021

Legislation: Senate Bill 18 - 134th General Assembly

(A) If a taxpayer has elected under section 4141.321 of the Revised Code to have the director of job and family services deduct and withhold state income tax from the unemployment compensation benefits payable to the taxpayer, the director shall deduct and withhold such tax at the rate or rates that the director shall prescribe in consultation with the tax commissioner.

(B)(1) The director of job and family services shall file returns and pay the amounts withheld in accordance with the requirements of section 5747.07 of the Revised Code.

(2) Annually, on or before the thirty-first day of January, the director shall issue an information return to each taxpayer with respect to whom an amount has been deducted and withheld under this section during the preceding calendar year. The information return shall show the total amount deducted from the taxpayer's unemployment compensation benefits during the preceding calendar year and any other information the tax commissioner requires. If the director is required under the Internal Revenue Code to report federal income tax deducted and withheld from unemployment compensation benefits, then the director may report the information required under this section on that report, as authorized by the Internal Revenue Code.

(C) Amounts deducted and withheld under this section shall be allowed as a credit against payment of the tax imposed by this chapter and shall be treated as taxes paid for purposes of section 5747.09 of the Revised Code. This division applies only to the person for whom the amount is deducted and withheld.

(D) Failure of the director to deduct and withhold the required amounts from unemployment compensation benefits or to remit amounts withheld as required by this section does not relieve a taxpayer from liability for the tax imposed by section 5747.02 of the Revised Code.

(E) The director of job and family services may adopt rules as necessary to administer this section.



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OHIO LEGISLATIVE SERVICE
COMMISSION
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