

Ohio Wage and Tax Facts

2026

MINIMUM WAGE

If annual gross sales are \$405,000 or more:

| | |
|---------------------|----------|
| Minimum Wage: | \$ 11.00 |
| Minimum Cash Wage: | \$ 5.50 |
| (Tipped Employee) | |
| Maximum Tip Credit: | \$ 5.50 |
| Effective: 1/1/26 | |

If annual gross sales are less than \$405,000:

| | |
|---------------------|---------|
| Minimum Wage: | \$ 7.25 |
| Minimum Cash Wage: | \$ 2.13 |
| (Tipped Employee) | |
| Maximum Tip Credit: | \$ 5.12 |
| Effective: 1/1/26 | |

STATE INCOME TAX

| | |
|-------------------------------|--------|
| Wage Withholding: | Tables |
| Supplemental Wage/Bonus Rate: | 3.50% |

UNEMPLOYMENT INSURANCE

| | |
|-----------------------------------|-------------|
| Maximum Taxable Earnings: | \$ 9,000 |
| Employee Deduction: | None |
| Employer Tax Rates: | 0.4 - 10.1% |
| Standard New Employer Rate: | 2.85% |
| Voluntary Contribution Permitted: | Yes |

DISABILITY INSURANCE

| | |
|---------------------|------|
| Employee Deduction: | None |
|---------------------|------|

LOCAL INCOME TAXES

Please contact your payroll specialist for details.

RECIPROCITY RULES

Indiana, Kentucky, Michigan,
Pennsylvania, West Virginia

WORKERS' COMPENSATION

State run program
<https://info.bwc.ohio.gov/>

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

Dept of Taxation: www.tax.ohio.gov
Dept of Job & Family Services:
<http://jfs.ohio.gov/ouc/uctax/index.stm>
New Hire Reporting:
<https://newhire-reporting.com/OH-Newhire/default.aspx>