



## Ohio Administrative Code

### Rule 5703-7-10 Withholding on supplemental compensation for Ohio individual income tax purposes.

Effective: January 1, 2026

---

(A) As used in this rule:

(1) "Regular compensation" means compensation, such as salaries and wages, that is not "supplemental compensation."

(2) "Supplemental compensation" means bonuses, commissions, and other nonrecurring types of payments or compensation.

(B) Pursuant to division (A) of section 5747.06 of the Revised Code, every employer shall withhold:

(1) From its employees' regular compensation, subject to the tax imposed by Chapter 5747. of the Revised Code, based on both:

(a) The frequency upon which the employee subject to withholding is paid by the employer, and

(b) The withholding rate tables, which the tax commissioner will publish on the department of taxation's website on or before the last day of January for the taxable year or within forty-five days of a change in the tax rates prescribed by section 5747.02 of the Revised Code;

(2) From its employees' supplemental compensation, subject to the tax imposed by Chapter 5747. of the Revised Code, at the highest rate of tax set forth in division (A)(3) of section 5747.02 of the Revised Code for the taxable year;

(3) From its employees' compensation, subject to the tax imposed by Chapter 5748. of the Revised Code, based on the tax rate in effect for employee's school district of residence.

(C) Nothing contained herein will necessitate the commissioner to either:



- (1) Make any adjustment to the withholding rate tables published under paragraph (B)(1)(b) of this rule; or
- (2) Republish the withholding rate tables under paragraph (B)(1)(b) of this rule for a taxable year in which the tables remain unchanged.