



## Ohio Revised Code

### Section 5747.071 Withholding tax from retirement benefits.

Effective: September 30, 2025

Legislation: House Bill 96

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(A) As used in this section:

(1) "Retirement system" means the public employees retirement system, state teachers retirement system, school employees retirement system, Ohio police and fire pension fund, state highway patrol retirement system, and any municipal retirement system.

(2) "Retirement plan" means a person, other than a retirement system, that manages a group or individual retirement account, fund, or plan.

(3) "Benefits" means all annuities, allowances, pensions, and other benefits paid by a retirement system or retirement plan.

(4) "Recipient" means any person receiving benefits from a retirement system or retirement plan.

(B) Any recipient may request the recipient's retirement system or retirement plan to deduct and withhold from the recipient's benefits an amount during the calendar year reasonably estimated to be equal to the tax due from the recipient under this chapter and Chapter 5748. of the Revised Code for the year with respect to the recipient's benefits from the retirement system or retirement plan that are included in the recipient's adjusted gross income. The request shall be made pursuant to an application filed with the retirement system or retirement plan, on a form the system or plan shall supply, and shall include an estimate from the recipient of the amount of state income taxes that will be due in the ensuing calendar year with respect to the benefits from the retirement system or retirement plan.

(C) A retirement system or retirement plan with which an application is filed under this section, commencing with the calendar year following the year in which the application is filed, shall withhold from the benefits of the recipient an amount that equals for the calendar year, the amount of taxes that the recipient estimated would be due for the year. The amount to be withheld for a



calendar year shall be apportioned throughout the calendar year.

(D) A recipient may submit an amended application to increase or decrease the amount that will be withheld by the retirement system or retirement plan in an ensuing year.

(E) A retirement system or retirement plan that withholds a portion of the benefits of a recipient under this section shall file returns and pay the amounts withheld in accordance with the requirements of section 5747.07 of the Revised Code. The tax commissioner may collect from a retirement plan past due amounts deducted and withheld and penalties and interest thereon by assessment under section 5747.13 of the Revised Code as if those amounts were income taxes collected by an employer.

(F) Every retirement system or retirement plan required to deduct and withhold tax from benefits pursuant to this section shall furnish to the recipient, with respect to the benefits paid to the recipient during the calendar year, on or before the thirty-first day of January of the succeeding year, a written statement showing the amount of benefits deducted and withheld as state income tax, any amount deducted and withheld as school district income tax for each applicable school district, and such other information as the tax commissioner requires.

(G) A retirement system or, in the case of a retirement plan, the tax commissioner may adopt rules governing withholding under this section.