



Department of Taxation

Tax.Ohio.gov

Employment Tax Annual Filing Updates
Katina Quibell, Tax Examiner Specialist

Legal Disclaimer

The information provided in this presentation is given for general guidance only and does not constitute legal or tax advice. Any legislative or legal changes that take place after the date of this presentation may change the accuracy of this content. Additionally, facts and circumstances applicable to your situation may impact any answer provided herein.



Please contact the Department directly with any questions.



Employment Tax: (888) 405-4039

AGENDA



**Department of
Taxation**

- Withholding Updates
- Filing Season Reminders
- W-2/1099 Upload
- New System – OH|TAX eServices
- Taxation Website Redesign
- Social Media Presence
- Resources
- Contact Information

Withholding Updates



**Department of
Taxation**

Tax.Ohio.gov

Withholding Updates

School Districts:

- New: 0
- Expired: 2
 - Alexander LSD
 - Clinton-Massie LSD
- Rate Changes: 2
 - Danville LSD (▲1.75%)
 - Mount Gilead EVSD (▼0.75%)
- Renewals: 18

New tables starting July 1, 2024

• Withholding Tables: Other resources:

- [July 1, 2024](#)
- [Nov. 1, 2023 through June 30, 2024](#)
- [Sept. 1, 2021 through Oct. 31, 2023](#)
- [Jan 1, 2020 through Aug. 31, 2021](#)
- [Jan. 1, 2019 through Dec. 31, 2019](#)
- [Aug. 1, 2015 through Dec. 31, 2018](#)
- [July 1, 2014 through July 31, 2015](#)
- [Sept. 1, 2013 through June 30, 2014](#)
- [Jan. 1, 2009 through Aug. 31, 2013](#)
- [Jan. 1, 2008 through Dec. 31, 2008](#)
- [Oct. 1, 2006 through Dec. 31, 2007](#)

• 2025 Withholding resources:

- [Ohio employer and school district withholding tax filing guidelines \(2025\)](#)
- [School district rates \(2025\)](#)
- [Due dates and payment schedule \(2025\)](#)

[2006 through Sept. 30, 2006](#)

[New formula for school district income tax withholding](#)

Filing Season Reminders



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[Tax.Ohio.gov](https://tax.ohio.gov)

Filing Season Reminders

Electronic Filing Requirement

- OAC 5703-7-19

Filing Frequency Job & Notification Letters

IT 942 Discontinued

- Removed from ORC 5747.07
- Effective for tax year 2024 and every tax year thereafter

Annual Reconciliation Requirement

- Due January 31, 2025



W-2 / 1099 Upload



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W-2 / 1099 Upload

Submission Due Date

- January 31, 2025

2024 W-2 Upload Specification Changes

- RO (Employee Optional) Record & RU (Total Optional) Record were updated to add box 12 code II Income from Exclusion of Medicaid Waiver Payments (IEMWP-II)

Electronic Filing Requirement

- ORC 5747.07, 5747.071 and OAC 5703-7-19





Accepted File Types

W-2 .txt files

W-2 .csv files – Simplified W-2 Method

W-2 – Manual Entry Submissions

1099 .txt files

W-2 and 1099 information cannot be combined into one .txt file.

Income Statement Upload

Upload annual income statements for withholding accounts.

- > [Upload income statement](#)
- > [Enter annual wage statements](#)
- > [View employer withholding summary](#)

Income Statement Upload

Upload income statement

- Text file
- CSV file

Enter annual wage statement

- Manually enter W-2 information directly on OH|TAX eServices

Descriptive errors now display

W-2Cs accepted electronically now

1

My Business | Dashboard

Go

New Transaction In Progress Ready for Checkout Recent History Payments Reminders Announcements (5)

Quick Links

- Registration Wizard
- Request Business Access
- Clear Current Filters

Favorites

- Show Favorites

Service Area


- Ohio Deferred Compensation
- Ohio Department of Taxation
- Unclaimed Funds
- Online Notice Response Service

Ohio Deferred Compensation

- View/Print Employee Contribution Billing
- View/Print Change Report
- Pay/Reconcile Employee Contribution Billing
- View/Print Pay Dates
- View/Print Payment History
- Update Employer Contact Information and Billing Preference

Ohio Department of Taxation

- OH|TAX eServices
- Unclaimed Funds Negative Report
- Unclaimed Funds Report




OH | Tax eServices

Company Name Company ID

★

Set Transaction as Favorite.

This is the new Service Area Transaction to take you to OH|TAX eServices. 

All transactions occurring on or after December 9th, 2024 will take place on OH|TAX eServices for the following taxes:

- Sales and Use Tax
- Employer and School District Withholding
- Public Utility Personal Property (PUPP)
- Public Utility Excise Tax (PUET)
- Natural Gas (MCF)
- Adult Use Cannabis Tax

To file and/or pay for other taxes, please navigate back to Ohio Business Gateway.

2

Employer Withholding

55-002656

Monthly Filing

OHTAX PAYROLL INC

123 TEST ST

COLUMBUS OH 43125

IT 501: Employer's Payment of Ohio Tax Withheld


- File now
- View and cancel scheduled 501 payments

Account

Balance Due

\$0.00

- Make a payment
- View returns and period balances
- More...





Account Services

Employer Withholding
OHTAX PAYROLL INC

Account Services

Letters and Notices

View letters and notices that you have received from the Ohio Department of Taxation (ODT).

- > [Respond to a letter or notice](#)
- > [View letters and notices](#)

Scheduled Payments

View and cancel scheduled payments for this account.

- > [View and cancel scheduled payments](#)
- > [View scheduled payments](#)

Refunds

Check the status of a tax refund.

- > [Request a refund](#)

Income Statement Upload

Upload annual income statements for withholding accounts.

- > [Upload income statement](#)
- > [Enter annual wage statements](#)
- > [View employer withholding summary](#)

Account Maintenance

General maintenance for this account.

- > [Request a tax release](#)
- > [Change filing frequency](#)
- > [Close account](#)

Additional Resources

Review additional resources to help with navigation, eligibility, and registration in OH|TAX eServices.

- > [Help with registering for an account \(OHID/OH|TAX\)](#)
- > [OH|TAX eligibility requirements](#)
- > [View tutorials and videos to assist with navigating OH|TAX](#)
- > [View features available within OH|TAX](#)

< Account Services

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Annual Wage Statements

Employer Withholding

OHTAX PAYROLL INC

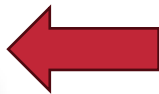
Tax Year

Tax Year

ⓘ All W-2 information must be for the state of Ohio.

Which tax year are the wage statements for? *

Required



Required

2023

2022

2021

2020

2019

< Previous

Next >



[Privacy Notice](#)

[ADA Statement/Accessibility](#)

Annual Wage Statements

Employer Withholding
OHTAX PAYROLL INC

✓
Tax Year

➤
Employer Information

Employer Information

Employer FEIN

_*9999

Employer Name

OHTAX PAYROLL INC

Employer Address

123 TEST ST

Employer City

COLUMBUS

Employer State

OHIO

Employer ZIP

43125

Employer Contact Name

JOHN DOE

Employer Contact Phone Number

(614) 456-7890

Employer Contact Email

jdoe@test.com



Cancel

Save Draft

< Previous

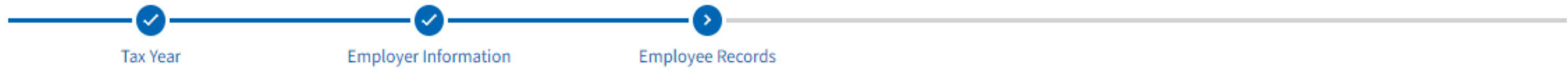
Next >

< Account Services

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Annual Wage Statements

Employer Withholding
OHTAX PAYROLL INC



Employee Wage and Withholding Records

	SSN	First Name	Last Name	Federal Wages	State Wages	Ohio Withholding
--	-----	------------	-----------	---------------	-------------	------------------

+ Add a Record

+ Add a Record

Cancel Save Draft

< Previous Next >

7

Employee Record

Employee Wage and Withholding Record

SSN ***-**-6789	First Name JANE	Last Name DOE	
Address 155 TAX RD	City COLUMBUS	State OHIO	ZIP Code 43125
Federal Wages 56,325.27	Federal Withholding 7,698.93		
Ohio Employer Account Number * <i>Required</i>			
State Wages 56,325.27	Ohio Withholding 1,689.76		
School District Wages 56,325.27	School District Withholding 563.25	School District Number 5103 - PLEASANT LSD (MARION CO)	
School District Wages 0.00	School District Withholding 0.00	School District Number	
School District Wages 0.00	School District Withholding 0.00	School District Number	



Cancel Add

< Account Services

Annual Wage Statements

Employer Withholding
OHTAX PAYROLL INC



Tax Year






Employer Information



Employee Records

Employee Wage and Withholding Records

	SSN	First Name	Last Name	Federal Wages	State Wages	Ohio Withholding
  	***-**-6789	JANE	DOE	56,325.27	56,325.27	1,689.76

+ Add a Record

Error Found

+ Add a Record

Cancel

Save Draft

< Previous

Next >

Employee Record

Employee Wage and Withholding Record

SSN

***-**-6789

First Name

JANE

Last Name

DOE

Address

155 TAX RD

City

COLUMBUS

State

OHIO

ZIP Code

43125

Federal Wages

56,325.27

Federal Withholding

7,698.93

Ohio Employer Account Number *

Required

State Wages

56,325.27

Ohio Withholding

1,689.76

School District Wages

56,325.27

School District Withholding

563.25

School District Number

5103 - PLEASANT LSD (MARION CO)

School District Wages

0.00

School District Withholding

0.00

School District Number

School District Wages

0.00

School District Withholding

0.00

School District Number

Cancel

Delete this Record

OK

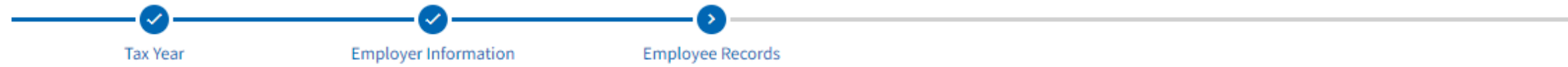


< Account Services

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Annual Wage Statements

Employer Withholding
OHTAX PAYROLL INC



Employee Wage and Withholding Records

	SSN	First Name	Last Name	Federal Wages	State Wages	Ohio Withholding
***-**-6789	JANE	DOE	56,325.27	56,325.27	1,689.76	

+ Add a Record

+ Add a Record

Cancel

Save Draft

< Previous

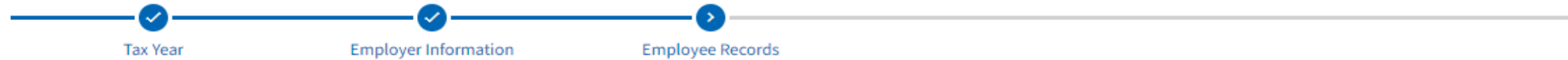
Next >

< Account Services

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Annual Wage Statements

Employer Withholding
OHTAX PAYROLL INC



Employee Wage and Withholding Records

	SSN	First Name	Last Name	Federal Wages	State Wages	Ohio Withholding
	***-**-6789	JANE	DOE	56,325.27	56,325.27	1,689.76
	***-**-4321	JOHN	TAXPAYER	68,252.45	68,252.45	2,047.57

+ Add a Record

+ Add a Record

Cancel

Save Draft

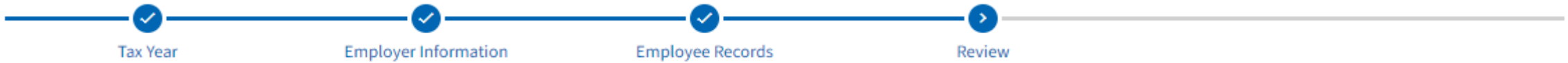
< Previous

Next >



Annual Wage Statements

Employer Withholding
OHTAX PAYROLL INC



Review

Tax Year : 2023
Employer Name : OHTAX PAYROLL INC
Employer's FEIN : **-***9999
Total Employees : 2
Total Wages : \$124,577.72
Total Ohio Tax Withheld : \$3,737.33
Total School District Tax Withheld : \$1,245.77

Cancel

Save Draft

< Previous

Submit

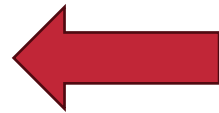


Confirmation

Your request has been submitted, and your confirmation code is **0-000-050-056**.

Printable View

OK



Feedback

How easy was it for you to complete this submission?



Comments

Submit Feedback



1099 Filing

1099 files accepted electronically

- 1099-R
- 1099-MISC - **New**
- 1099-NEC - **New**
- 1099-G - **New**

For W2/1099 specifications, tutorials, and FAQs, visit www.tax.ohio.gov/W2Upload.

W-2/1099 Filing Reminders

- ✓ The Department cannot accept PDF files or PDF files that are converted to .txt or .csv files, they do not follow the correct format.
- ✓ Enter the 4-digit school district code and name in box 20 of the W-2.
- ✓ Full SSNs are required on the W-2/1099-R .txt and .csv files.
- ✓ Employers may opt to voluntarily truncate employee SSNs on copies of forms furnished to employees.
- ✓ Questions concerning W-2/1099 uploads can be directly submitted through OH|TAX eServices using the “Send a message” option.
- ✓ No paper IT 3 is required to be filed, the W-2/1099 Upload feature creates an IT 3 from the information submitted.

New System
OH|TAX eServices



**Department of
Taxation**

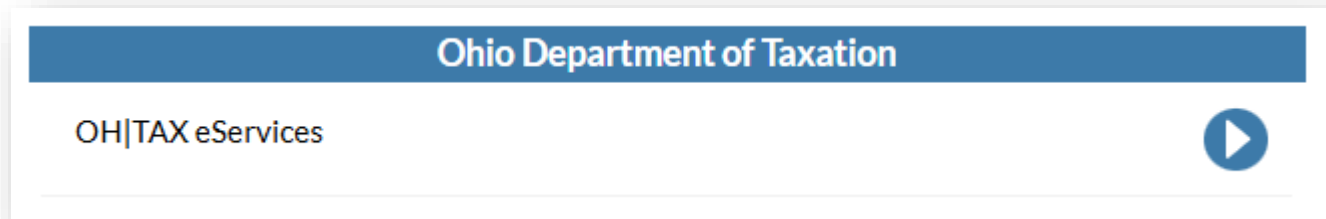
Tax.Ohio.gov

New System



- Currently Access Through Gateway (Gateway.ohio.gov)

1



New System



2

OH | Tax eServices

Company Name

Company ID



Set Transaction as Favorite.

This is the new Service Area Transaction to take you to [OH|TAX eServices](#).



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- Employer and School District Withholding
- Public Utility Personal Property (PUPPP)
- Public Utility Excise Tax (PUET)
- Natural Gas (MCF)
- Adult Use Cannabis Tax

To file and/or pay for other taxes, please navigate back to Ohio Business Gateway.

New System



Gateway Still Used For

- Initial company registration and user access requests
- Viewing filing history prior to new system

Things That Are New

- No IT 501s or SD 101s without payment
 - *OAC 5703-7-19; effective January 1, 2015*
- Stored forms of payment not transferred from Gateway
- 55- account numbers
- Pilot



Can I help?

New System



Common Tasks Now Available In eServices

- ✓ Manage names & addresses
 - ✓ Update legal name
- ✓ View & respond to letters and notices
 - ✓ Send messages
 - ✓ View account balances
- ✓ Request penalty abatements
 - ✓ Update FEIN
 - ✓ Request refunds
- ✓ View account status & close/reopen accounts
 - ✓ Tax transcripts

New System



Summary

Important Notifications ¹

Settings

Additional Services

Letters and Notices

View letters and notices that you have received from the Ohio Department of Taxation (ODT).

- > [Respond to a letter or notice](#)
- > [View letters and notices](#)

Messages

Send a message, view your message history, and manage email subscription settings with OH|TAX eServices.

- > [Send a message](#)
- > [View messages](#)
- > [Manage email subscriptions](#)

Additional Resources

Review additional resources to help with OH|Tax eServices navigation, eligibility, and registration.

- > [View features available within OH|TAX eServices for businesses](#)



Taxation Website Redesign



**Department of
Taxation**

Tax.Ohio.gov

Taxation Website Redesign

- ✓ Direct employer withholding links: tax.ohio.gov/employer & tax.ohio.gov/w2upload
- ✓ View the latest employer withholding due dates, tables, & guidelines/instructions
- ✓ Sign up to receive employer withholding Tax Alerts

An official State of Ohio site. [Here's how you know](#) ▾

Language Translation

Ohio Department of Taxation

Resources For INDIVIDUALS | Resources For BUSINESSES | Resources For GOVERNMENT | Resources For PROFESSIONALS | Resources For RESEARCHERS

Forms ? Contact Us Search

Ohio Business Gateway 2-Step Verification

2-Step Verification is a security procedure that allows Ohioans to verify that they are who they claim to be and will now be required for the Ohio Business Gateway.

[Learn More!](#)

● ● ● ●

Visit OH|TAX eServices

Where's My Refund	Online Payment	File My Tax Return
Verify Your Identity	OHID and OH TAX Self Help	Schedule an Appointment

Social Media Presence



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Taxation**

Tax.Ohio.gov

Social Media Presence

Follow us on your favorite social media platforms to stay up to date on employer withholding updates & reminders



Resources



[Tax.ohio.gov/Employer](https://tax.ohio.gov/Employer)

Ohio Employer Withholding & School District Withholding Tax



[Tax.ohio.gov/W2Upload](https://tax.ohio.gov/W2Upload)

W-2/1099 Information Page



FAQs

Filter by Topic

- Employer Withholding Tax
- Employer Withholding – School District Tax



[Withholding Tables](#)

Current and Past Tables



ORC & OAC

Title 57 & Rule 5703-7-19



Assistance

eServices Messages



**Department of
Taxation**



CONTACT INFORMATION

Stay Informed with Tax Alerts!

Sign up for [tax alerts](#) to stay informed about law changes, important deadlines, and announcements from the Ohio Department of Taxation.



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Columbus, Ohio 43229



888.405.4039



Message us using eServices in OH|TAX