



## Employer Withholding Tax

Our attorneys regularly counsel our clients, in Ohio and elsewhere, on employer withholding issues at the state and local tax level. Many jurisdictions, including Ohio, have enacted personal liability statutes for responsible parties, making employer withholding a key compliance issue.

Common topics on which we have advised clients include the treatment of qualified and nonqualified deferred compensation, severance and other post-termination payments, pension and retirement payments, siting of wages for multi-jurisdiction withholding purposes, payments made to non-residents, payments made in connection with the settlement of litigation, and special pass-through entity withholding obligations.

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