

Interest

Ohio Revised Code 718.27 requires the Tax Administrator to publish the established interest rate for tax underpayment based on the federal short-term rate.

| Calendar Year | Monthly Interest Rate | Yearly Interest Rate |
|----------------------|------------------------------|-----------------------------|
| 2026 | 0.750% | 9.00% |
| 2025 | 0.833% | 10.00% |
| 2024 | 0.833% | 10.00% |
| 2023 | 0.583% | 7.00% |
| 2022 | 0.420% | 5.00% |
| 2021 | 0.420% | 5.00% |
| 2020 | 0.583% | 7.00% |
| 2019 | 0.583% | 7.00% |
| 2018 | 0.500% | 6.00% |
| 2017 | 0.500% | 6.00% |
| 2016 | 0.420% | 5.00% |